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FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1940 ISSUE

TWENTY-FIRST YEAR OF PUBLICATION

COMPILED AND ISSUED BY
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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Letter of Dec. 16/43.

Pages 43-48 not printed.
For continuity see 1943.

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS

Municipal - Provincial - Federal

TWENTY-FIRST YEAR OF PUBLICATION—1940 ISSUE

FOREWORD

The Institute presents herewith the Twenty-first issue of Financial Statistics—Canadian Governments. The figures given herein are comparable with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend of financial affairs in any given municipality.

The publication is issued in loose leaf form, usually in two sections, each section being published as soon as the information is as complete as it is deemed possible to make it. The first section covers all the urban municipalities with a population of 10,000 or over and those with a population 2,000 to 10,000, with the exception of those in the Province of Quebec. The second section covers the remaining urban municipalities with a population of 400 or more, as well as larger rural municipalities with substantial bond issues outstanding. It also includes a page devoted to the Dominion and the Provinces. Supplementary information covering tax collections, etc., is issued from time to time during the year. Tax collections have been included for all municipalities with a population of 10,000 or over, and for all other municipalities listed except those in Quebec Province. They are given in most cases as reported by the municipalities and it is difficult to determine whether or not they are all made up on the same basis.

In recent years much of the information in the latter section is at a date a year later than that which the Edition is expected to cover. For instance, while the 1939 Edition is presumed in general to give information as at Dec. 31st, 1938, it will be seen by turning to pages 24 to 28 and pages 32 to 42 of that edition that much of it is at Dec. 31st, 1939.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The readiness with which tax demands are met is one of the most sensitive and reliable indicators of the credit rating of a municipality. That this is true has been illustrated by the fact that the majority of those Canadian municipalities which have been in financial difficulties have given warning of conditions through their heavy tax arrears. It is advisable, however, when examining tax arrears, to consider also bank loans outstanding for current purposes, as sometimes sufficient allowance is made when striking the tax rate to offset taxes uncollected. Such a condition is usually indicated when tax arrears figures are comparatively high, but current borrowings only nominal. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind.

It is encouraging to note a further improvement in tax collections in a number of municipalities in 1939. Also a considerable number have been able to improve their debt position. These municipalities, by thus improving their credit rating, create a basis of confidence which in turn enables them to obtain any capital needed at a low rate of interest.

The Institute wishes to express its appreciation of the excellent co-operation received from Municipal and School Treasurers and other officials in the supplying of these data. It also wishes to thank its subscribers for their continued support.

CITIZENS' RESEARCH INSTITUTE OF CANADA.

Horace L. Brittain

Director.

805 New Wellington Building,
137 Wellington Street West.
Toronto, June, 1940.

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS—1939-1940

GOVERNMENT and DATE OF REPORT	Population Dominion Census 1939 Upper (Est.) 1931 Middle 1921 Lower	Land Area in Square Miles	GROSS DIRECT FUNDED DEBT: Revenue Producing (X) Amount	Revenue Producing (X) Per Capita	Total Direct Funded Debt (Including Revenue Producing) Amount	Total Direct Funded Debt (Including Revenue Producing) Per Capita	SINKING FUNDS Amount	SINKING FUNDS Per Capita	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts) Amount	FLOATING DEBT Per Capita	Indirect and Contingent Liabilities and Guarantees Amount	Indirect and Contingent Liabilities and Guarantees Per Capita	Expenditures—E and Revenues—R (Including Revenues from Dominion Government) (1) Amount	Expenditures—E and Revenues—R Per Capita	Revenue from Dominion Government (2) Per Capita
Dominion	11,315,000	3,466,556	$?	$?	$3,695,685,192	$326.62	$67,196,067	$ 5.94	$ [3]	$	$1,355,233,752	$119.77	E. $676,197,746 [4]	$59.76	$ .....
(March 31st, 1940)	10,376,786												R. 540,024,798	47.73	
	8,787,949														
British Columbia	774,000	359,279	?	?	141,208,661 [5]	182.44	34,285,897	44.30	44,119,669 [6]	57.00	50,474,696 [7]	65.21	E. 32,819,887	42.40	2.12
(March 31st, 1940)	694,263												R. 32,603,081	42.13	
	524,582														
Alberta	789,000	248,800	27,533,751	34.90	156,143,287 [8]	197.90	13,217,101	16.75	[8]	.....	9,253,229 [9]	11.73	E. 17,712,731 [10]	22.45	2.28
(March 31st, 1940)	731,605												R. 20,200,582	25.60	
	588,454														
Saskatchewan	949,000	237,975	47,025,655 [18]	49.55	123,677,354	130.32	15,688,581	16.53	88,076,903	92.81	29,392,250 [11]	30.97	E. 25,711,373	27.09	3.84
(April 30th, 1940)	921,785												R. 20,666,052	21.78	
	757,510														
Manitoba	727,000	219,723	44,098,333	60.66	130,171,362	179.05	13,944,278	19.18	nil	.....	3,554,702 [12]	4.89	E. 15,838,065	21.79	3.42
(April 30th, 1940)	700,139												R. 15,781,990	21.71	
	610,118														
Ontario	3,752,000	363,282	219,922,739	58.61	630,690,211	169.09	11,945,757	3.18	66,777,682 [14]	17.80	134,651,516	35.89	E. 90,681,108 [15]	24.17	.80
(March 31st, 1940)	3,431,683												R. 87,447,012	23.30	
	2,933,662														
Quebec	3,210,000	523,534	13,342,105 [23]	4.16	383,846,099 [20]	119.58	29,041,418 [21]	9.05	nil	.....	14,915,900 [22]	4.65	E. 64,950,716	20.23	.77
(June 30th, 1940)	2,874,255												R. 65,749,813	20.48	
	2,360,665														
New Brunswick	451,000	27,473	9,225,500 [19]	20.46	101,412,573 [19]	224.86	11,375,829	25.22	3,576,579	7.93	2,847,752	6.31	E. 9,863,822	21.87	3.47
(Oct. 31st, 1940)	408,219												R. 8,436,925	18.71	
	387,876														
Nova Scotia	554,000	20,743	19,450,505	35.11	106,186,147 [16]	191.67	10,666,377	19.25	1,993,350	3.60	3,767,378 [17]	6.80	E. 12,319,782	22.24	3.53
(November 30th, 1940)	512,846												R. 12,125,991	21.89	
	523,837														
Prince Edward Island	95,000	2,184	nil	.....	8,518,000	89.66	1,703,096	17.93	1,993,350	20.98	26,500	.28	E. 1,863,159	19.61	6.81
(December 31st, 1940)	88,038												R. 1,708,492	17.98	
	88,615														

(X) These amounts are in some instances only approximate. They include loans on account of Hydro, Housing, Railways, Telephones, Rural Credits, Storage Dams, etc.

[1] These are 1939 figures, per capitas of which are listed in Tax Conference Report No. 187. They are compiled as nearly as possible on a comparable basis, and do not coincide exactly with totals in the public accounts. They do not include capital revenues or expenditures, nor those of self-supporting public utilities, but do include expenditures on direct relief, whether or not these were capitalized.

[2] Not borne directly by the people of the Province. To arrive at the per capita expenditure from local sources, this must be deducted from total per capitas.

[3] Treasury bills of $175,000,000 included in debenture debt.

[4] Including railway and steamship deficits amounting to $40,530,745, or $3.58 per capita. This covers only interest on debt in the hands of the public.

[5] Includes $20,160,000 P.G.E. Rly. guaranteed stock and bonds, interest on which is borne by the Province. Now regarded as a direct debt.

[6] Includes $34,503,762 treasury bills to Dominion Government.

[7] Includes $40,157,524 for railways controlled by Dominion Government; also $7,077,333 for Vancouver and District Joint Sewerage and Drainage Board, against which there is a sinking fund of $1,298,952.

[8] Gross debenture debt includes $28,168,750 treasury bills held by Dominion Government and Provincial Treasurer. In addition, $5,408,514 savings certificates outstanding.

[9] After deducting $1,909,298 sinking funds against guarantees. Does not include $20,077,294 for railways either controlled by the Dominion Government or assumed jointly by C.N.R. and C.P.R.

[10] Public accounts state revenues exclude uncollected receivables, but expenditure includes accounts payable. Debt service shows a reduction, as interest not paid at contracted rates.

[11] Not including $2,368,459 guarantee for railways controlled by Dominion Government.

[12] In addition, Province has outstanding treasury bills of $6,399,822 with the chartered banks in connection with the closing of the Provincial Savings Offices, against which there are pledged securities amounting to $6,959,260 par value, the proceeds of which upon realization are to apply to reduction of said bills. $3,000,000 C.N.R. guarantees apparently at an end.

[14] In addition, demand deposits, Province of Ontario Savings Office, $37,101,816.

[15] Includes $4,448,630 subsidies to Ontario municipalities.

[16] Includes $157,000 housing debt.

[17] Includes $30,000 uncompleted contracts in Highway Division.

[18] Capital loans and advances receivable. Of this, $29,565,976 self-supporting at Dec. 31st, 1938, according to Budget Speech.

[19] Housing debt repaid to Dominion, 1937-38.

[20] Includes $15,000,000 bonds issued to Banque Canadienne Nationale. Balance of loan *re* workmen's dwellings has been repaid to Dominion.

[21] In addition, securities, accumulated interest, etc., *re* Banque Canadienne Nationale bonds, $2,985,223.

[22] Does not include promises to pay various institutions annual amounts over definite terms, to be applied in payment of bonds and interest thereon, aggregating $16,925,808.

[23] Includes $5,458,483 National Electricity Syndicate.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			Area in Square Miles	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1939		TAXES COLLECTED 1939	1939 TAX LEVY UNPAID At Dec. 31st, 1939			ACCUMULATED TAX ARREARS (Incl. 1939 Taxes Unpaid) (After Deducting Reserve, if any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if any)	
	Dominion Census		City's Report											% of 1939 Levy Unpaid				
	1921	1931	1939		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA					(X)													
New Westminster	14,495	17,524	22,000	5.4	$4,015,292	$182.51	$ 7,800,704	$355	$623,846	$28.36	$602,704	$ 93,064	$ 4.23	14.9%	$195,812	$ 8.90	$552,973	$25.13
North Vancouver	7,652	8,510	9,000*x*	4.9	?	.....	3,427,925	381	197,235	21.91	206,220	53,915	5.99	27.3%	81,647[6]	9.07	622,371[7]	69.15
Vancouver	117,217	246,593	269,454	43.7	48,858,365	181.32	209,853,642	779	10,945,415	40.62	11,282,698[12]	977,518	3.63	8.9%	3,354,510	12.45	5,349,777[8]	19.85
Victoria	38,727	39,082	40,000	7.2	[9]	.....	35,017,023	875	1,546,769	38.67	1,576,647	255,389	6.38	16.5%	452,075	11.30	2,169,425	54.24
Burnaby District	15,000	25,564	29,000	35.0	?	.....	11,628,695	401	623,937	21.52	578,509	176,916	6.10	28.4%	285,727	9.85	2,178,280	75.11
ALBERTA																		
Calgary	63,305	83,716	85,726	40.5	‡	.....	55,439,912	647	3,085,582	36.00	3,208,994	581,310	6.78	18.8%	888,170[14]	10.36	4,032,901[17]	47.05
Edmonton	58,821	79,179	90,419	42.5	19,437,211	214.97	53,767,915	595	3,595,380	39.76	3,914,519	610,288	8.75	17.0%	1,714,861	18.97	2,796,403[19]	30.93
Lethbridge	11,097	13,489	13,520	10.8	831,716	61.51	10,241,690	758	543,636	40.21	562,780	92,047	6.81	16.9%	342,927	25.36	125,808[2]	9.31
Medicine Hat	9,634	10,300	10,500	17.0	1,516,802	144.46	6,949,610	662	356,284[13]	33.93	356,590	90,780[14]	8.65	25.5%	589,389[15]	56.13	516,584[16]	49.20
SASKATCHEWAN																		
Moose Jaw	19,285	21,299	19,500	15.2	2,064,691	105.88	14,618,725	750	774,092	39.70	785,053	99,880	5.12	12.9%	685,000	35.13	1,202,312[3]	61.66
Regina	34,432	53,209	53,389	13.2	6,093,189	114.13	40,975,318	737	2,269,173	42.50	2,125,666	651,128	12.20	28.7%	574,759[20]	10.76	[20]	.....
Saskatoon	25,739	43,291	41,734	12.5	6,993,934	167.59	31,853,987	763	1,810,687[4]	43.39	1,880,333[4]	516,306	12.37	28.5%	1,138,499[5]	27.28	[5]	.....
MANITOBA																		
Brandon	15,397	17,082	15,000[1]	9.0	1,139,738	75.98	9,174,505	612	472,816	31.52	461,168	155,731	10.38	32.9%	203,146[22]	13.54	364,662[21]	24.31
St. Boniface	12,821	16,305	17,046	17.6	3,680,334	215.91	8,925,680	523	554,123	32.51	546,207[18]	113,404	6.65	20.5%	234,064	13.73	52,007	3.05
Winnipeg	197,087	218,785	223,735	23.2	10,311,739[11]	46.09	179,034,058	800	8,414,527	37.61	9,139,078	1,625,043	7.26	19.3%	3,126,341[10]	13.98	[10]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

[1] Not including 1,442 patients in institutions.

[2] After deducting reserve of $480,146.

[3] After deducting reserve of $1,666,273.

[4] Includes $115,475 business license fees.

[5] Including tax sale lands and certificates and after deducting total City reserve of $1,830,617 and school reserve of $525,564.

[6] After deducting reserve of $7,000.

[7] After deducting reserve of $624,914.

[8] After deducting reserve of $245,480.

[9] Debt consolidated.

[10] Tax arrears and tax sale lands, less reserve.

x Approximate.

‡ Not segregated.

[11] See bank loans in anticipation of debenture issues, page 3.

[12] Total settlements, including $366,699 discount and allowances and $57,939 settled through tax sales.

[13] Includes $58,000 rental and business taxes.

[14] Amount collectible.

[15] Including rental and business taxes receivable.

[16] After deducting reserve of $1,531,475.

[17] After deducting reserve of $856,968.

[18] Including sales of tax sale properties and interest.

[19] After deducting reserve of $2,841,781.

[20] Includes tax sale lands and certificates of $1,268,554 and after deducting reserve of $2,876,676, of which $1,821,813 is municipal reserve, the balance reserves of School District.

[21] After deducting reserve of $150,000.

[22] After deducting reserve of $122,033.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page) — Schools: Other than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements: Owner's Share Amount	TOTAL GROSS (b) DEBENTURE DEBT: Amount	TOTAL GROSS (b) DEBENTURE DEBT: Per Capita	Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any): Amount	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any): Per Capita	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Amount	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Per Capita	FLOATING DEBT: Amount borrowed in anticipation of debenture issues (c)	FLOATING DEBT: Other Bank Loans, Treasury Notes, Overdrafts	LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	SEPARATE SCHOOLS SINKING FUND
BRITISH COLUMBIA															
New Westminster	$ 607,500	$	$27.61	$1,080,114	$6,801,096 [25]	$309.14	30.9%	$1,976,251	$ 89.83	$4,824,845	$219.31	$ 55,000	$216,310	$?	$ .....
North Vancouver	561,430	.....	62.38	353,589 [3]	3,388,790 [4]	376.53	37.6%	1,095,087 [5]	121.68	2,293,703	254.85	.....	30,000 [6]	?	.....
Vancouver	10,306,283	.....	38.25	5,404,689	69,363,952 [7]	257.42	25.7%	16,399,129	60.86	52,964,823	196.56	4,554,718	298,000 [8]	3,121,136	.....
Victoria	[9]	.....	.....	[9]	13,789,474 [16]	344.74	34.5%	304,846	7.62	13,484,628	337.12	.....	.....	.....	.....
Burnaby District	199,200	.....	6.87	418,940 [3]	3,497,680 [11]	120.61	12.1%	252,118	8.69	3,245,562	111.92	180,000 [17]	50,000 [12]	? [3]	.....
ALBERTA															
Calgary	1,818,200	47,500	21.76	1,137,575	15,362,219	179.20	17.9%	1,265,440 [22]	14.76	14,096,779	164.44	751,303 [20]	1,476,244 [21]	.....	.....
Edmonton	2,867,684	322,667	35.28	1,332,295	30,262,883	334.70	33.5%	5,325,655	58.90	24,937,228	275.80	.....	2,098,726 [26]	?	.....
Lethbridge	182,183	46,750	16.93	417,694	3,686,625	272.68	27.3%	2,411,114	178.34	1,275,511	94.34	.....	140,000	299,651	.....
Medicine Hat	81,882	.....	7.80	165,640	2,583,489	246.05	24.6%	517,277 [19]	49.26	2,066,212	196.79	.....	29,351	.....	.....
SASKATCHEWAN															
Moose Jaw	478,157	22,750	25.69	621,000	6,117,150	313.70	31.4%	3,149,943	161.54	2,967,207	152.16	237,000	.....	372,576	.....
Regina	2,076,500	274,246	44.03	1,983,222	17,486,029 [27]	327.52	32.7%	8,759,229	164.06	8,726,800	163.46	See note [27]	473,435	1,165,752	.....
Saskatoon	2,433,417	194,872	62.98	2,349,912	15,707,468 [2]	376.37	37.6%	7,547,369	180.84	8,160,099	195.53	See note [2]	982,664 [23]	1,501,297	.....
MANITOBA															
Brandon	704,000	.....	46.93	441,889	3,634,823 [1]	242.32	24.2%	2,365,971	157.73	1,268,852	84.59	40,700	61,288 [18]	360,729	.....
St. Boniface	235,000	.....	13.79	855,035 [3]	4,760,616 [24]	279.28	27.9%	.....	.....	4,760,616	279.28	.....	.....	.....	.....
Winnipeg	9,902,000 [13]	.....	44.26	3,327,456	74,995,337 [15]	335.20	33.5%	37,146,240	166.03	37,849,097	169.17	9,207,756 [14]	1,589,920	2,357,156	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA — **(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%**

(c) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

[1] Includes $293,543 unsold bonds, and $1,060,328 debentures defaulted. In addition, $91,500 Exhibition bonds guaranteed. [$30,000.

[2] Includes $108,174 unsold debentures, against which bank loan of $36,100. In addition, guaranteed debt of

[3] Total for local improvements.

[4] In addition, $285,000 Burrard Inlet, Tunnel & Bridge Co. bonds guaranteed.

[5] Includes $1,001,981 North Vancouver bonds at par.

[6] Provincial Government loan. In addition, interest due and unpaid of $1,174,379. Also overdue payments on Burrard Inlet, Tunnel & Bridge Co. guarantee of $150,310.

[7] Does not include $5,029,970 unissued bonds, against which bank loans of $4,554,718. Includes $4,933,906, being share of net debt of Vancouver and District Joint Sewerage and Drainage Board. Nor does it include Greater Vancouver Water District permanent debt of $7,370,000, its temporary debt of $240,000, nor the bonds of Vancouver and New Westminster assumed by the Board amounting to $4,717,610. The total sinking fund of the Water Board is $646,639, and the Board's 1939 operations resulted in a deficit of $27,785.

[8] Not including $199,240 advances from unexpended balances of debenture issues.

[9] Debt consolidated.

[11] Includes $479,930 bonds defaulted at maturity, and $544,408, being share of net funded debt of Vancouver and District Joint Sewerage and Drainage Board.

[12] Owe Provincial Government on treasury notes for relief, $189,543; sinking fund arrears of $1,172,940; debenture interest defaulted, $958,084.

[13] As given in Winnipeg School District balance sheet, against which sinking fund is $6,227,330. Not all of this debt is issued by the City on behalf of the School District, the City figures shown being: school debt, $8,250,000; sinking fund, $4,822,858.

[14] Net, after deducting $501,874 sinking funds on hand. Includes Dominion loans. In addition, school bank loans and overdrafts of $1,120,307.

[15] Includes $9,951,569, City's share of Greater Winnipeg Waterworks net debt. See also footnote [13].

[16] Does not include $53,000 guaranteed bonds.

[17] Against unsold bonds of $343,250, not included in debenture debt above.

[18] Includes $60,675 Provincial relief loan.

[19] Not including $979,043, being amount sinking fund is in arrears, less surplus earnings. All sinking funds on hand have been credited to public utilities.

[20] $600,000 *re* Glenmore Water System, against which debentures hypothecated, $1,160,514; treasury bills, $151,303. In addition, City owes Calgary Power Co., Ltd., $130,000 *re* purchase of Distribution System.

[21] Bank loan, $253,261; Province of Alberta treasury bills, $1,222,983. In addition, owe school boards $337,826, against which school boards have bank loans of $247,284.

[22] Includes $719,951 Province of Alberta securities.

[23] Additional loan of $109,695 covered by an assignment of relief moneys due from Province.

[24] Includes $517,082, being share of Greater Winnipeg Waterworks net debt. Also matured debentures of $777,512 and $137,728 advanced by Province *re* Sanitary District.

[25] Includes $43,067, being share of net debt of Vancouver and District Joint Sewerage and Drainage Board, and unsold debentures of $683., but not $300,000 guaranteed as to interest only.

[26] Includes $1,250,000 owing Provincial Government and $5,000 Dominion Government loan.

[27] Includes unsold bonds of $968,128, against which loans from bank and Saskatchewan Govt. amount to $765,478.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	$	$ 45,300	$	$1,367,800	$ 62.17	$ 558,247	$ 809,553	$36.80	$ 38,080S	$150,583S	$	$ .....
North Vancouver	703,500	.....	.....	44,200	251,000*f*	998,700	110.97	?	?	.....	3,131D[7]	.....	.....	270S*f*[2]
Vancouver	6,166,555	.....	.....	186,700	.....	6,353,255	23.58	2,246,797	4,106,458	15.24	127,289S	.....	.....	.....
Victoria	[4]	.....	.....	55,000	.....	[4]	.....	[4]	[4]	.....	78,680S	.....	.....	.....
Burnaby District	447,034	.....	.....	13,200	.....	460,234	15.87	?	?	.....	15,204S[8]	.....	.....	.....
ALBERTA														
Calgary	4,681,231	2,900,122	2,605,644	.....	.....	10,186,997	118.83	‡	‡	.....	38,834S	154,685S	35,082D	.....
Edmonton	1,950,133	1,927,895	700,336	.....	921,653*t*	5,500,017	60.83	.....	5,500,017	60.83	119,731S	662,771S	6,718S	287,189S*t*
Lethbridge	491,378	612,083	455,167	.....	.....	1,558,628	115.28	1,114,833	443,795	32.83	16,911S	120,470S	44,002D	.....
Medicine Hat	985,089	61,053	.....	.....	20,545*g*	1,066,687	101.59	517,277	549,410	52.32	9,002S	68,237S	.....	109,787S*g*
SASKATCHEWAN														
Moose Jaw	1,432,132	1,012,759[3]	.....	.....	.....	2,444,891	125.38	1,542,375	902,516	46.28	117,994S[2]	[3]	.....	.....
Regina	2,260,780	1,894,087	1,969,318	.....	.....	6,124,185	114.71	3,480,574	2,633,611	49.33	96,995S	624,800S	83,355D	.....
Saskatoon	861,926	1,683,247	1,291,366	.....	.....	3,836,539	91.93	2,670,374	1,166,165	27.94	71,969S	354,592S	54,894D	.....
MANITOBA														
Brandon	665,415	.....	[1]	.....	.....	665,415	44.36	536,301	129,114	8.61	53,643S[2]	.....	.....	.....
St. Boniface	563,200	.....	.....	.....	517,082[9]	1,080,282	63.37	.....	1,080,282	63.37	58,259S	.....	.....	.....
Winnipeg	5,406,961	26,302,000	.....	2,150,000	11,491,569[5]	45,350,530	202.70	17,813,172	27,537,358	123.08	221,740S	312,665S	.....	1,729D[6]

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

‡ Not segregated.
g Gas.
S Surplus.
[1] Street railway has ceased operations.
[2] Before debt charges.
[3] Plant has been sold.
[4] Debt consolidated.
f Ferries.
t Telephone.
D Deficit.

¶ AS REPORTED BY THE MUNICIPALITY

[5] Central steam heating plant, $1,540,000, and share of net debt of Greater Winnipeg Water District, $9,951,569, about three-fourths borne by taxation.
[6] Central steam heating.
[7] On the basis that $42,733 debt charges paid.
[8] Before sinking fund payments or depreciation.
[9] Being share of net debt of Greater Winnipeg Water District, largely carried by taxation.

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TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			Area in Square Miles	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1939		TAXES COLLECTED 1939	1939 TAX LEVY UNPAID At Dec. 31st, 1939			ACCUMULATED TAX ARREARS (Incl. 1939 Taxes Unpaid) (After Deducting Reserve, if any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if any)	
	Dominion Census		City's Report											% of 1939 Levy Unpaid				
	1921	1931	1939		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita
ONTARIO					(X)													
Belleville	12,206	13,790	14,678	2.8	$1,352,341	$ 92.14	$10,260,653	$699	$531,212	$36.19	$566,818	$ 94,636	$ 6.45	17.8%	$186,274	$12.69	$	$ .....
Brantford	29,440	30,107	31,497	4.9	2,519,531	79.99	27,060,360	859	1,337,548	42.46	1,352,418	209,328	6.65	15.6%	344,419[1]	10.94	59,078[35]	1.62
Chatham	13,256	14,569	16,581	2.5	471,269	28.42	14,491,557	867	473,845	28.58	495,168	73,870	4.46	15.6%	111,222[22]	6.71	.....	.....
Cornwall	7,419	11,126	13,573	1.0	815,074	60.06	10,283,263	758	328,780	24.22	318,714	65,640	4.84	20.0%	97,898[2]	7.21	.....	.....
Fort William	20,541	26,277	25,295	13.5	2,443,762	96.61	28,473,298	1,126	1,298,271	51.33	1,247,871	122,479	4.84	9.4%	245,489	9.71	566,949[3]	22.41
Galt	13,216	14,006	14,286	2.5	959,632	67.17	11,269,735	789	501,702	35.12	505,224	48,717	3.41	9.7%	107,790[4]	7.54	42,101	2.95
Guelph	18,128	21,075	21,818	4.9	835,755	38.31	13,960,337	640	758,687	34.77	783,354	158,700	7.27	20.9%	297,618[14]	13.64	.....	.....
Hamilton	114,151	155,547	154,915	12.1	18,141,215	117.10	164,799,650	1,064	6,488,295[29]	41.88	6,677,593	753,055	4.86	11.6%	1,296,704[25]	8.37	730,950	4.72
Kingston	21,753	23,439	25,792	3.3	1,271,840	49.31	19,417,539	753	822,023	31.87	834,917	83,883	3.25	10.2%	92,024[5]	3.57	.....	.....
Kitchener	21,763	30,793	33,450	4.4	2,888,366	86.35	27,322,331	817	1,294,212	38.69	1,256,386[28]	149,960	4.48	11.6%	232,629[27]	6.95	.....	.....
London	60,959	71,148	76,099	10.0	4,561,079	59.93	82,863,901	1,089	3,445,591	45.28	3,640,092	413,958	5.44	12.0%	672,586[6]	8.84	606,869	7.97
Niagara Falls	14,764	19,046	18,770	2.6	1,523,364	81.16	18,136,134	966	711,398	37.90	747,856	113,836	6.06	16.0%	199,689[7]	10.64	[7]	.....
North Bay	10,692	15,528	15,797	3.3	1,760,048	111.42	9,472,629	600	660,804	41.83	669,677	123,403	7.81	18.7%	262,498[21]	16.62	[21]	.....
Oshawa	11,940	23,439	24,964	3.4	1,773,459	71.04	26,155,715	1,048	967,602	38.76	964,089	160,470	6.43	16.6%	360,415	14.44	[8]	.....
Ottawa	107,843	126,872	145,183	6.4	13,233,968	91.15	156,180,803	1,076	6,709,568[15]	46.22	6,605,667	559,773	3.86	8.3%	789,669[16]	5.44	[16]	.....
Owen Sound	12,190	12,839	13,679	4.5	501,257	36.64	8,516,120	622	414,375	30.29	425,573	49,424	3.61	11.9%	35,159[31]	2.57	[32]	.....
Peterborough	20,994	22,327	24,171	4.4	985,720	40.78	24,693,995	1,021	851,299	35.22	881,596	79,091	3.27	9.3%	104,824[17]	4.34	10,731	.44
Port Arthur	14,886	19,818	21,745	13.6	1,528,558	70.29	25,985,542	1,195	997,901	45.89	1,014,105	110,910	5.10	11.3%	277,490	12.76	417,362[33]	19.19
St. Catharines	19,881	24,754	27,728	3.7	879,819	31.73	25,544,503	921	1,060,470	38.24	1,121,868	196,413	7.08	18.5%	328,178[11]	11.83	[12]	.....
St. Thomas	16,026	15,430	16,493	2.8	696,955	42.26	15,136,661	918	596,105	36.14	634,935	70,326	4.26	11.8%	137,759[30]	8.35	[30]	.....
Sarnia	14,877	18,191	18,241	2.5	568,164	31.15	18,102,983	992	652,409	35.77	661,837	105,566	5.79	16.2%	200,200[34]	10.98	[34]	.....
Sault Ste. Marie	21,092	23,082	24,368	7.6	1,027,953	42.18	19,239,802	790	785,526	32.24	813,545	107,495	4.41	13.7%	283,757	11.64	261,909	10.75
Stratford	16,094	17,742	17,163	4.4	1,001,536	58.35	13,629,375	794	650,553	37.91	676,114	112,817	6.57	17.3%	251,740[9]	14.67	90,874	5.30
Sudbury	8,621	18,518	29,186	4.0	2,308,615	79.10	16,540,078	567	941,560	32.26	936,702	172,028	5.89	18.3%	81,053[10]	2.78	[10]	.....
Timmins	3,843	14,200	26,345	1.6	1,352,049	51.32	9,721,627	369	645,053	24.48	647,993	119,713	4.54	18.6%	127,771[13]	4.85	810	.03
Toronto	521,893	631,207	649,123	32.3	63,597,063	97.98	967,167,858	1,490	33,846,017	52.14	34,777,581	3,934,193	6.06	11.6%	5,594,824[26]	8.62	777,501	1.20
Welland	8,654	10,709	11,205	1.7	856,405	76.44	9,859,500	880	429,321	38.31	461,693	63,015	5.62	14.7%	109,934[18]	9.81	46,419	6.82
Windsor	38,591	63,108	103,644	12.9	[24]	.....	94,476,620	911	3,774,460	36.13	3,957,445	457,680	4.42	12.1%	1,206,375[20]	11.64	3,328,896[20]	32.12
Woodstock	9,935	11,395	11,578	2.4	696,705	60.18	7,526,877	650	314,284	27.14	317,390	25,249	2.18	8.0%	56,582[19]	4.89	?	.....
York Twp.**	?	62,978	75,842	7.9	[24]	.....	28,066,543	370	2,566,492	33.84	2,690,013	581,545	7.67	22.7%	1,036,660[38]	13.67	[38]	.....
Twp. of East York**	?	33,030	38,394	5.8	5,358,665	139.57	14,308,523	373	1,085,645	28.28	1,153,893	282,618	7.36	26.0%	600,168[23]	15.63	[23]	.....
Scarborough Twp.**	9,406	20,682	23,208	63.7	2,958,227	127.47	10,623,539	458	616,660	26.57	639,526	172,434	7.43	28.0%	376,601	16.23	439,209[36]	18.92
Etobicoke Twp.**	10,463	12,276	15,974	42.4	1,463,997	91.65	7,371,550	461	591,768	37.05	652,774	165,709	10.37	28.0%	320,743[37]	20.08	[37]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

** Organized as a township, although mainly or partly suburban in character.

(1) After deducting reserve of $144,665.
(2) After deducting reserve of $1,619.
(3) After deducting reserve of $145,000.
(4) After deducting reserve of $30,485.
(5) After deducting reserve of $74,381.
(6) After deducting reserve of $115,671.
(7) Including tax sale lands of $170,980 and after deducting reserve of $186,768.
(8) Tax sale lands of $297,527 purchased out of reserve fund.
(9) After deducting reserve of $18,890.
(10) Including tax sale lands of $21,048 and after deducting reserve of $198,318.
(11) After deducting reserve of $8,480.
(12) Tax sale lands of $217,116 covered by reserve.
(13) After deducting reserve of $33,926.
(14) After deducting reserve of $127,362.
(15) Gross levy. Includes reserve of $78,274.
(16) Including tax sale lands of $158,812 and after deducting reserve of $255,673.
(17) After deducting reserve of $65,111.
(18) After deducting reserve of $52,117.
(19) After deducting reserve of $5,698.
(20) Fully covered by reserve.
(21) Including tax sale lands of $37,948 and after deducting reserve of $66,545.
(22) After deducting reserve of $13,321.
(23) Reserve of $546,889 has been applied first against tax sale lands of $460,847 and balance against tax arrears.
(24) Debt consolidated.
(25) After deducting reserve of $128,550.
(26) After deducting reserve of $416,111.
(27) After deducting reserve of $138,196.
(28) In addition, write-offs of $54,694.
(29) Gross levy before deduction of allowance for uncollectible taxes of $64,882.
(30) Including tax sale lands of $41,810 and after deducting reserve of $114,413.
(31) After deducting reserve of $73,922.
(32) Amount of $42,341 fully covered by reserve.
(33) After deducting reserve of $578,283.
(34) Including tax sale lands of $70,962 and after deducting reserve of $140,262.
(35) After deducting reserve of $144,665.
(36) After deducting reserve of $466,730.
(37) Including $357,363 tax sale lands and after deducting reserve of $624,395.
(38) In addition, tax sale lands of $1,814,455. There is a total reserve against tax arrears, tax sale lands, etc., of $2,635,200.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page) — Schools: Other than Separate, Amount	Schools: Separate, Amount	Schools: Combined Per Capita	Local Improvements: Owner's Share, Amount	TOTAL GROSS (b) DEBENTURE DEBT: Amount	TOTAL GROSS (b) DEBENTURE DEBT: Per Capita	Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any): Amount	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any): Per Capita	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Amount	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Per Capita	FLOATING DEBT: Amount borrowed in anticipation of debenture issues (c)	FLOATING DEBT: Other Bank Loans, Treasury Notes, Overdrafts	LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	SEPARATE SCHOOLS SINKING FUND
ONTARIO															
Belleville	$ 845,094	$	$57.57	$ 711,745	$2,606,445	$177.57	17.7%	$ 961,357	$ 65.49	$1,645,088	$112.08	$ 5,789	$ 51,500	$400,000x	$ .....
Brantford	441,593	73,650 [2]	16.36	437,769	4,466,474	141.80	14.2%	913,527	29.00	3,552,947	112.80	44,000	275,000	133,872	.....
Chatham	250,000	.....	15.08	82,606 [1]	653,602	39.42	3.9%	.....	.....	653,602	39.42	34,172	.....	.....	.....
Cornwall	444,712	.....	32.76	357,749 [1]	1,006,106	74.13	7.4%	.....	.....	1,006,106	74.13	.....	.....	.....	.....
Fort William	1,657,445	129,000	70.62	809,989	6,560,649 [3]	259.36	25.9%	3,420,773	135.23	3,139,876	124.13	122,515	85,000	782,332 [1]	70,000
Galt	130,458	.....	9.13	333,689	1,948,593	136.40	13.6%	824,945	57.75	1,123,648	78.65	21,753	99,319	197,760	.....
Guelph	509,017	.....	23.33	418,941	3,009,794	137.95	13.8%	1,741,174	79.80	1,268,620	58.15	.....	155,593	250,449	.....
Hamilton	3,155,358	510,000	23.66	548,317	23,928,084 [14]	154.46	15.4%	746,373	4.82	23,181,711	149.64	1,304,244	.....	.....	211,668
Kingston	764,702	.....	29.65	285,676	2,667,665	103.43	10.3%	1,225,516	47.52	1,442,149	55.91	.....	.....	193,383	.....
Kitchener	774,256	88,000	25.78	716,297	3,146,381	94.06	9.4%	.....	.....	3,146,381	94.06	17,000	186,347	.....	.....
London	1,842,794	129,380	25.92	249,556	9,015,810	118.47	11.8%	2,745,884	36.08	6,269,926	82.39	646,196	947,766	.....	.....
Niagara Falls	272,424	.....	14.51	292,919	2,163,963	115.29	11.5%	.....	.....	2,163,963	115.29	.....	.....	.....	.....
North Bay	414,836	90,008	31.96	378,840	2,034,524	128.79	12.9%	.....	.....	2,034,524	128.79	.....	3,285	.....	.....
Oshawa	588,091	.....	23.56	500,081	2,620,272 [4]	104.96	10.5%	.....	.....	2,620,272 [4]	104.96	.....	400,000	.....	.....
Ottawa	3,196,324	1,546,875 [8]	32.67	1,090,301	21,453,423	147.77	14.8%	4,897,841	33.74	16,555,582	114.03	253,286	135,272	283,452 [1]	378
Owen Sound	322,508	7,000	24.09	176,013	1,785,054	130.50	13.1%	1,093,819	79.97	691,235	50.53	53,002	31,998	?	3,000
Peterborough	710,950	.....	29.41	361,602	3,788,776	156.75	15.7%	2,087,149	86.35	1,701,627	70.40	4,438	139,424	237,514	.....
Port Arthur	943,926	24,235	44.52	533,844	4,763,102 [16]	219.04	21.9%	2,691,427	123.77	2,071,675	95.27	269,516	116,752	260,327	.....
St. Catharines	497,021	.....	17.92	183,145	1,932,020 [7]	69.68	7.0%	769,706	27.76	1,162,314	41.92	.....	246,000	82,104	.....
St. Thomas	206,469	.....	12.52	46,617	896,332 [15]	54.35	5.4%	.....	.....	896,332	54.35	.....	.....	.....	.....
Sarnia	138,327	36,819	9.60	30,024	1,287,812	70.60	7.1%	.....	.....	1,287,812	70.60	3,431	.....	.....	.....
Sault Ste. Marie	1,101,730	32,000	46.53	417,132	2,873,172 [5]	117.91	11.8%	1,691,333	69.41	1,181,839	48.50	.....	.....	254,517	31,000
Stratford	390,533	62,000	26.36	273,759	2,356,002	137.27	13.7%	1,130,354	65.86	1,225,648	71.41	.....	175,000	203,474 [1]	16,000
Sudbury	541,160	283,283	28.25	713,165	2,566,248 [6]	87.92	8.8%	30,434	1.04	2,535,814	86.88	.....	.....	.....	.....
Timmins	564,681	346,702	34.59	115,316	1,507,082	57.20	5.7%	.....	.....	1,507,082	57.20	5,056	157,944	.....	.....
Toronto	21,951,361	2,000,000	36.90	6,065,514	149,434,575 [12]	230.21	23.0%	32,613,290	50.24	116,821,285	179.97	[13]	[13]	22,357	1,533,139
Welland	518,656	.....	46.29	162,655	1,445,740	129.03	12.9%	313,780	28.00	1,131,960	101.03	.....	5,000	46,000 [1]	.....
Windsor	4,180,562 [9]	2,401,328 [10]	63.50	.....	35,047,042	338.15	33.8%	1,040,496	10.04	34,006,546	328.11	.....	.....	.....	.....
Woodstock	376,342	.....	32.50	118,057	819,840	70.81	7.1%	108,992	9.41	710,848	61.40	.....	.....	2,151	.....
York Twp.	?	.....	?	?	16,837,089 [18]	222.00	22.2%	.....	.....	16,837,089	222.00	[18]	.....	.....	.....
Twp. of East York	1,285,679	.....	33.49	1,325,959	5,726,491 [11]	149.15	14.9%	.....	.....	5,726,491	149.15	81,885	.....	.....	.....
Scarborough Twp.	599,165	.....	25.82	1,013,412	3,327,265	143.37	14.3%	.....	.....	3,327,265	143.37	111,000	.....	.....	.....
Etobicoke Twp.	?	.....	?	?	2,244,816 [17]	140.53	14.1%	.....	.....	2,244,816	140.53	.....	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(x) Approximate.
(1) Total for local improvements.
(2) As at Dec. 31st, 1938, and includes $11,568 overdue principal.
(3) In addition, guaranteed bonds of $470,662, made up as follows: McKellar Hospital, $274,000; Sanitarium, $164,662; Y.M.C.A., $32,000.
(4) In addition, share of County debt, $25,475, and East Whitby Twp. debt assumed by annexation, $23,338.
(5) In addition, $35,000 hospital bonds guaranteed.
(6) In addition, guaranteed bonds of $37,359.
(7) In addition have guaranteed $40,500 hospital bonds. Have also deposited $688,539 bonds with Province as collateral for possible loss *re* abandonment of Port Credit–St. Catharines radial project.
(8) In addition, bank loans of $356,160.
(9) Public school debt only.
(10) Includes principal due and unpaid. In addition, large amount of interest unpaid.
(11) Including unsold bonds of $472,601.
(12) In addition, $22,786,000 bonds guaranteed, made up of $22,213,000 Harbour Commission, towards the debt charges on which the City paid $707,427 in 1939, and $573,000 guaranteed bonds of Toronto Housing Company, Ltd.
(13) Information not available at time of publication.
(14) Does not include $800,000 liability *re* Hamilton Hydro purchase of Hamilton Cataract Power, Light & Traction Co., nor $50,000 Twp. of Barton assumed by the Hydro.
(15) In addition, guaranteed industrial bonds of $27,000.
(16) Not including $390,000 guaranteed hospital bonds, on which City pays carrying charges. Sinking funds accumulated against this debt of $104,486 not included above.
(17) Including $194,600 unsold bonds, but not that portion of the debt owing by Long Branch. Total debt is $3,121,280.
(18) Includes $4,128,574 unsold bonds, against which bank loan of $3,906,861.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Street Railway	Others
ONTARIO														
Belleville	$ 117,600	$	$	$	$ 175,147*g*	$ 292,747	$ 19.94	$	$ 292,747	$19.94	$ 14,764S	$ 6,169S	$	$ 11,835D*g*
Brantford	935,532	68,500	406,540	80,000	.....	1,490,572	47.32	457,156	1,033,416	32.81	3,131S	14,367S	36,648D	.....
Chatham	32,102	150,231	.....	.....	.....	182,333	11.00	.....	182,333	11.00	7,618S	8,958S	.....	.....
Cornwall	191,032	.....	.....	.....	.....	191,032	14.07	.....	191,032	14.07	22,231S	.....	.....	.....
Fort William	1,240,506	300,000	642,000	.....	88,951 *t*	2,271,456	89.80	1,575,342	696,114	27.52	26,859S	2,249S	50,771D	22,336S *t*
Galt	289,129	139,765	.....	.....	.....	428,894	30.02	264,878	164,016	11.48	956D	3,321D	.....	.....
Guelph	267,282	.....	253,500	.....	171,000*r*	691,782	31.71	258,917	432,865	19.84	24,568S	9,346S	25,053D	[2]
Hamilton	3,655,200	1,904,000	.....	.....	.....	5,559,200	35.89	518,704	5,040,496	32.54	177,423S	53,856D	.....	.....
Kingston	37,000	52,735	.....	.....	160,665*g*	250,400	9.71	80,091	170,309	6.60	12,833S	25,380S	.....	1,251S*g*
Kitchener	78,227	84,785	64,299	11,104	19,600*g*	258,015	7.71	.....	258,015	7.71	9,134S	9,818D	4,210S[7]	3,514S*g*[7]
London	521,483	615,821	.....	90,085	1,633,439[1]	2,860,828	37.59	1,151,981	1,708,847	22.46	35,334S	20,174D	.....	159,357D[1]
Niagara Falls	444,473	172,831	.....	23,295	.....	640,599	34.13	.....	640,599	34.13	14,283S	7,269S	.....	.....
North Bay	274,475	.....	.....	.....	.....	274,475	17.37	.....	274,475	17.37	21,668S	.....	.....	.....
Oshawa	338,351	123,801	.....	219,474	165,187*g*	846,813	33.92	.....	846,813	33.92	3,399S	3,355D	.....	.....
Ottawa	5,326,053	545,645	.....	75,000	.....	5,946,698	40.96	2,625,084	3,321,614	22.88	51,650S	74,856S	.....	.....
Owen Sound	6,234	.....	.....	.....	637,643[9]	643,877	47.07	453,899	189,978	13.89	7,070S	8,304D	.....	29,449D*g*
Peterborough	604,260	527,920	.....	.....	260,000*g*	1,392,180	57.60	676,273	715,907	29.62	1,765S	21,093S	.....	1,536D*g*
Port Arthur	1,416,143	43,738	357,350	.....	55,846 *t*	1,873,077	86.14	1,329,960	543,117	24.98	3,178S	14,592D	8,692D	27,602S *t*
St. Catharines	501,400	156,250	.....	9,000	.....	666,650	24.04	384,155	282,495	10.19	33,138S	10,649S	.....	.....
St. Thomas	197,615	1,762	.....	.....	[8]	199,377	12.09	.....	199,377	12.09	2,645S	2,375S	.....	.....
Sarnia	196,225	24,821	.....	24,541	474,061*e*	719,648	39.45	.....	719,648	39.45	14,990S	8,035D	.....	.....
Sault Ste. Marie	635,000*z*	.....	.....	.....	.....	635,000	26.06	481,114	153,886	6.32	11,703S	22,680S	.....	.....
Stratford	147,500	340,000	.....	58,500	45,240*g*	591,240	34.45	367,128	224,112	13.06	74S	4,223S	.....	10,118D*g*
Sudbury	84,333	126,649	.....	16,217	.....	227,199	7.78	.....	227,199	7.78	39,809S	80,217S	.....	.....
Timmins	155,033	.....	.....	.....	.....	155,033	5.88	.....	155,033	5.88	8,459S	.....	.....	.....
Toronto	23,730,301	19,130,640	21,727,000	69,000	3,598,156[4]	68,255,097	105.15	15,030,875	53,224,222	81.99	165,599S	315,045S	44,944S	[5]
Welland	296,591	122,395	.....	.....	.....	418,986	37.39	143,431	275,555	24.59	1,152S	26,616S	.....	.....
Windsor	2,074,009	857,432[6]	.....	[3]	.....	[3]	.....	.....	[3]	.....	2,614S	91,732S	.....	.....
Woodstock	14,227	17,400	.....	9,991	.....	41,618	3.59	27,475	14,143	1.22	7,882S	3,644S	.....	.....
York Twp.	[3]	[3]	[3]	.....	.....	[3]	.....	.....	[3]	.....	36,418S	97,000S*x*	?	.....
Twp. of East York	208,742	159,084	.....	.....	.....	367,826	9.58	.....	367,826	9.58	26,327S	7,731S	.....	.....
Scarborough Twp.	270,641	98,397	.....	.....	.....	369,038	15.90	.....	369,038	15.90	4,377D	21,587S	.....	.....
Etobicoke Twp.	653,766	106,755	.....	20,298	.....	780,819	48.88	.....	780,819	48.88	[10]	7,595S	.....	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

e Elevator.
g Gas.
r Guelph Junction Railway.
t Telephone.
z Waterworks and electric light combined.
S Surplus.
D Deficit.
[1] London and Port Stanley Railway.
[2] Guelph Junction Railway, $26,505S; gas, $8,207S.
[3] Debt consolidated.
[4] Abattoir, $279,176; Canadian National Exhibition, $2,148,733; ferries, $59,000; Royal Winter Fair, $1,111,247.

¶ AS REPORTED BY THE MUNICIPALITY

[5] Abattoir, $15,482S; Exhibition, $178,306D; ferry, $27,700D; Royal Winter Fair, $80,779D; housing, $4,619D (after debt charges only).
[6] Sinking fund of $123,449 against this.
[7] Before depreciation.
[8] Gas plant not operating, so considered as general debt. Debt, $20,958. Reserve against this of $22,456.
[9] Gas, $227,643; elevator, $410,000.
[10] Debt charges carried through taxation.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			Area in Square Miles	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED, 1939			TAX COLLECTIONS (Municipal and School; Approximate)	1939 TAX LEVY UNPAID At Dec. 31st, 1939			ACCUMULATED TAX ARREARS (Incl. 1939 Taxes Unpaid)	
	Dominion Census		City's Report						School Administration Only	Municipal Only	Combined						
	1921	1931	1939		Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Per Capita	% of 1939 Levy	Amount	Per Capita
QUEBEC					(X)					*			†			†	
Chicoutimi (Dec. 31st, 1938)	8,937	11,877	14,330	1.9	$1,485,479	$103.66	$ 7,021,754	$ 490	$ 92,537[18]	$156,943	$17.41	$?	$ 50,713*s*	$ 3.54	32.3%	$144,826*s*	$10.11
Granby	6,785	10,587	13,128	1.5	‡	.....	7,191,063	548	80,608	123,837	15.57	202,836	18,261*s*	1.39	14.7%	46,208[12]	3.52
Hull (Apr. 30th, 1940)	24,117	29,433	30,909	6.2	3,629,737	117.43	20,752,022	671	226,853	460,202	22.23	706,050	122,259*s*	3.96	26.6%	250,356*s*[21]	8.10
Joliette	9,039	10,765	12,781	2.0	‡	.....	5,094,942	399	59,715	91,321	11.82	135,350	34,037*s*	2.66	37.2%	73,802	5.77
Lachine	15,404	18,630	19,656	4.7	4,821,710	245.30	20,245,506	1,030	207,578	494,534	35.72	649,411	176,307	8.97	25.1%	398,450[15]	20.27
Levis (Apr. 30th, 1940)	10,470	11,724	12,000	3.5	475,356	39.61	5,781,823	482	23,428	122,980	12.20	141,808	39,615*s*	3.30	32.2%	106,147*s*	8.84
Montreal (Apr. 30th, 1939)	618,506	818,577	900,000	50.2	‡	.....	921,699,954	1,024	8,750,535	29,899,319[1]	42.94	[2]	8,247,702*w*	9.16	21.3%	13,383,854[3]	14.87
Outremont	13,249	28,641	30,300	1.5	5,067,071	167.23	37,191,905	1,227	319,121[16]	886,446[17]	39.79	1,250,823	204,915	6.74	17.0%	403,417	13.31
Quebec (Apr. 30th, 1939)	95,193	130,594	155,000	8.8	‡	..	117,028,401	755	1,268,354	4,355,076*w*	36.28	5,658,474	1,451,822	9.37	25.8%	4,012,053[4]	25.88
St. Hyacinthe	10,859	13,448	17,174	1.7	1,586,724	92.39	14,699,116	856	[24]	205,962[24]	11.99	199,271[24]	28,327[24]	1.65	13.8%	50,344[24]	2.93
St. Johns	7,734	11,256	13,500	2.1	785,588	58.19	10,857,400	804	55,120	162,861	16.15	210,819	?	?	?	164,865	12.21
Shawinigan Falls (June 30th, 1939)	10,625	15,345	17,500	1.5	4,151,459	237.23	27,523,545	1,573	242,470	505,583	42.75	753,566	27,069*s*	1.55	5.3%	91,525[5]	5.23
Sherbrooke	23,515	28,933	33,362	4.8	4,448,627	133.34	27,982,950	839	*m*	618,947	18.55	627,599	82,920	2.49	13.4%	193,798	5.81
Sorel (Dec. 31st, 1938)	8,174	10,320	11,335	3.1	1,381,200	121.85	5,028,100	444	53,103	118,876	15.17	115,304*s*	29,279*s*	2.58	24.6%	59,726*s*	5.27
Thetford Mines (Nov. 30th, 1939)	8,272	10,701	12,000	3.3	232,567	19.38	6,142,225	512	64,674	136,175*w*	16.74	193,195	? *s*	?	?	133,401*s*	11.12
Three Rivers (Dec. 31st, 1938)	22,367	35,450	44,000	5.0	9,353,367	212.58	27,788,735[19]	632	399,545	1,153,652	35.30	1,447,045	270,313	6.14	17.4%	1,425,678[20]	32.40
Valleyfield	9,215	11,411	13,422	1.8	869,745	64.80	11,432,878[13]	852	80,000*x*	186,406[26]	19.85	177,000*xs*	37,000*xs*	2.76	19.9%	183,617[25]	13.68
Verdun	25,001	60,745	64,144	2.2	10,365,093	161.59	41,189,530	642	392,998	1,202,510[10]	24.87	1,588,602	278,418	4.34	17.4%	404,734[11]	6.31
Westmount	17,593	24,235	26,000	1.5	4,730,210	181.93	67,427,125	2,593	*m*	1,686,215	64.85	1,690,909	278,960	10.73	16.5%	456,030	17.54
NEW BRUNSWICK																	
Moncton	17,488	20,689	22,197	3.3	2,623,714	118.20	23,848,185	1,074	*m*	799,975	36.04	800,738	179,806	8.10	22.5%	216,179[6]	9.74
Saint John	47,166	47,514	50,000	14.3	2,981,633	59.63	45,938,250	919	*m*	1,999,059	39.98	1,804,390	644,562	12.89	32.2%	740,376[7]	14.81
NOVA SCOTIA																	
Glace Bay	17,007	20,706	25,000	9.7	958,166	38.33	5,694,448	228	*m*	416,701	16.67	392,384	109,516	4.38	26.3%	197,715[14]	7.91
Halifax (Apr. 30th, 1939)	58,372	59,275	65,500	6.7	8,680,108	132.52	60,386,710	922	*m*	2,338,671	35.70	2,198,210	538,175	8.22	23.0%	867,188[8]	13.24
Sydney	22,545	23,089	27,000	5.8	1,738,056	64.37	12,574,962	466	*m*	661,890	24.51	643,290	159,200	5.90	24.0%	172,957[9]	6.40
PRINCE EDWARD ISLAND																	
Charlottetown (Jan. 15th, 1940)	12,347	12,361	13,850	1.9	1,763,189	127.31	9,153,663[23]	661	*m*	246,282	17.85	225,523	66,000*x*	4.76	26.8%	103,352[22]	7.46

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Not including bank loans in anticipation of debenture issues. For these, see third to last column, next page.
† Includes current school taxes unpaid unless otherwise stated. Water taxes omitted unless otherwise stated.
* Does not include water taxes unless otherwise noted. ‡ Not segregated.
m Included in municipal. *s* Not including school tax arrears.
w Includes water taxes, but not metered water rates. *x* Approximate.

1 Includes water taxes of $5,211,464, but not metered water rates. Also includes sales tax, income tax and special taxes for paving, but does not include $3,481,473 collections *re* permanent improvements, nor $358,583 amusements tax.
2 Complete figures not available, but of a total levy against real estate, water and business of $35,029,782 collections current and arrears were $32,785,140.
3 After deducting reserve of $5,469,134. Does not include $4,816,901 arrears of special assessments for permanent improvements, nor $6,310,161 interest on taxes receivable, but includes water taxes.
4 Includes consolidated taxes of $685,030 and after deducting reserve of $980,713. Does not include accrued interest on taxes of $293,758, nor tax sale lands of $49,419.
5 Figure in 1939 issue did not include school arrears. 6 After deducting reserve of $100,000.
7 After deducting reserve of $1,145,839. In addition, tax sale lands of $41,989.
8 After deducting reserve of $632,787. In addition, tax sale lands of $74,717.
9 After deducting reserve of $84,523.
10 Includes $378,589, being share of Montreal sales and income taxes.
11 After deducting reserve of $45,617. Includes school tax, but not water tax.
12 After deducting reserve of $13,169. Includes school tax arrears of $16,692, but not water arrears of $9,962. Water levy of $42,023 not included in taxes.
13 Including commuted by-laws $4,417,500, tax on which is $42,010 and tenants' valuation $787,014.
14 Includes $12,715 tax sale lands and after deducting reserve of $51,975.
15 After deducting reserve of $39,219. Tax figures do not include water taxes. Water tax levy, $106,489; arrears $146,738, with reserve against arrears of $71,382.
16 Levy in municipal year.
17 Includes sales and income taxes of $178,503; also business tax of $11,489.
18 School taxes as at June 30th, 1938.
19 In addition, $24,167,000 temp'y exempt.
20 Including consolidated taxes of $733,901 and $685,312 taxes and interest contested, and after deducting reserve of $361,226.
21 Includes consolidated taxes of $13,955 and after deducting reserve of $9,058.
22 After deducting reserve of $93,707.
23 As at Jan. 31st, 1939.
24 Figures include school taxes for four wards only. For total school figures, see page 10. Corresponding figures for 1938 were: tax levy, $202,826; tax collections, $198,714; current levy uncollected and accumulated arrears as then shown.
25 Includes water tax, but not school tax.
26 Not including water tax of $42,645.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)					Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including School Sinking Fund)		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	SCHOOLS ¶		Local Improvements Owner's Share	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Per Capita	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
QUEBEC													
Chicoutimi (Dec. 31st, 1938)	$ 300,250 [10]	$20.95	$	$1,939,625 [11]	$135.35	13.5%	$ 11,361 [10]	$ .79	$1,928,264	$134.56	$	$ 65,000	$ .....
Granby	339,700	25.88	.....	931,700	70.97	7.1%	46,215	3.52	885,485	67.45	.....	35,187 [8]	.....
Hull (Apr. 30th, 1940)	756,500	24.48	1,918,890	5,119,800	165.64	16.6%	468,347	15.15	4,651,453	150.49	.....	50,000	320,198
Joliette	176,900	13.84	.....	1,272,100	99.53	9.9%	208,941	16.35	1,063,159	83.18	.....	24,000 [1]	.....
Lachine	1,174,390	59.75	.....	7,565,674	384.90	38.5%	1,852,758	94.26	5,712,916	290.64	163,687	.....	.....
Levis (Apr. 30th, 1940)	63,300	5.27	.....	958,150	79.84	8.0%			958,150	79.84		73,836	
Montreal (Apr. 30th, 1939)	44,747,617	49.72	40,026,036	315,235,797 [2]	350.26	35.0%	51,930,611	57.70	263,305,186	292.56	14,832,555	18,320,514 [3]	?
Outremont	1,517,517	50.08	?	7,408,137	244.49	24.4%	2,341,066	77.26	5,067,071	167.23	.....	.....	?
Quebec (Apr. 30th, 1939)	6,899,500	44.51	?	40,883,659	263.77	26.4%	7,141,785	46.08	33,741,874	217.69	581,995	3,488,146	?
St. Hyacinthe	259,196	15.09	.....	2,346,366	136.62	13.7%	66,139	3.85	2,280,227	132.77	.....	.....	.....
St. Johns	143,993	10.67	.....	1,169,068	86.59	8.6%	13,280	.98	1,155,788	85.61	.....	12,000	.....
Shawinigan Falls (June 30th, 1939)	1,456,200	83.21	.....	5,727,000	327.26	32.7%	426,039	24.34	5,300,961	302.92	.....	.....	.....
Sherbrooke	824,500	24.71	.....	6,904,000 [7]	206.94	20.7%	1,183,222	35.47	5,720,778	171.47	.....	102,997 [9]	.....
Sorel (Dec. 31st, 1938)	455,000	40.14	.....	1,789,800	157.90	15.8%	.....	.....	1,789,800	157.90	85,000	54,760	.....
Thetford Mines (Nov. 30th, 1939)	130,000	10.83	.....	450,405	37.53	3.8%	23,667	1.97	426,738	35.56	.....	78,898	.....
Three Rivers (Dec. 31st, 1938)	2,235,900 [12]	50.82	4,955,194	12,678,000	288.14	28.8%	2,134,442	48.51	10,543,558	239.63	[13]	1,609,660 [13]	727,881
Valleyfield	127,570	9.50	.....	1,188,170	88.52	8.9%	.....	.....	1,188,170	88.52	.....	98,500	.....
Verdun	3,897,139	60.76	1,752,500	14,250,120	222.16	22.2%	3,270,112	50.98	10,980,008	171.18	.....	.....	570,885
Westmount	1,093,535	42.06	?	6,943,702	267.07	26.7%	2,213,492	85.14	4,730,210	181.93	.....	.....	?
NEW BRUNSWICK													
Moncton	1,197,500	53.95	.....	4,971,565 [4]	223.98	22.4%	1,871,554	84.32	3,100,011	139.66	273,876	138,476	.....
Saint John	2,261,500	45.23	52,598	8,691,890 [5]	173.84	17.4%	3,263,324	65.27	5,428,566	108.57	138,002	531,095	.....
NOVA SCOTIA													
Glace Bay	337,950	13.52	.....	1,530,793	61.23	6.1%	376,418	15.06	1,154,375	46.17	28,000	57,439	.....
Halifax (Apr. 30th, 1939)	2,743,804	41.89	478,376	16,173,595 [6]	246.93	24.7%	5,874,426	89.69	10,299,169	157.24	26,624	559,203	121,629
Sydney	421,000	15.59	.....	3,538,000	131.04	13.1%	1,579,944	58.52	1,958,056	72.52	.....	305,458	.....
PRINCE EDWARD ISLAND													
Charlottetown (Jan. 15th, 1940)	141,000	10.18	.....	2,274,300	164.21	16.4%	327,361	23.63	1,946,939	140.58	185,809	133,606	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN GROSS DEBENTURE DEBT ABOVE

¶ See page 10 for school districts.

[1] School bank loans on page 10 additional.

[2] In addition, a contingent liability *re* Montreal Metropolitan Commission, which at April 30th, 1939, had a gross debt of $26,486,210. City also had contingent liabilities of approximately $7,149,017 for grants, guarantees, etc.

[3] In addition, Montreal Catholic School Commission had bank loans of $6,611,996 at June 30th, 1939.

[4] In addition, $280,000 bonds guaranteed, against which sinking fund of $43,524.

[5] Not including $825,385 harbour debt assumed by the Dominion Government. In addition, taxpayers of Saint John bear 83.747% of the tax burden of the Municipality of the City and County of Saint John, which had a net debenture debt at Dec. 31st, 1939, of $2,662,408. City's share is approx. $1,900,000.

[6] In addition, $218,000 joint guarantee with Province for the Provincial Exhibition Commission.

[7] In addition, $75,000 guaranteed debt.

[8] School bank loan of $23,000 additional.

[9] Outstanding bank cheques.

[10] As at June 30th, 1938.

[11] Also $260,552 coupons and interest accrued.

[12] As at June 30th, 1939.

[13] Total bank loans not divided.

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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS									QUEBEC SCHOOL DISTRICTS ¶							
	GROSS DEBENTURE DEBT				SINKING FUNDS	NET PUBLIC UTILITIES DEBT (P.U. debt less P.U. sinking funds)		Results for the Year (after Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		Catholic or Protestant	Assessment	Taxes Levied	Debenture Debt	Sinking Funds	Bank Loans or Overdrafts	Total School Taxes Uncollected **	
	Water Works	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Others								
QUEBEC																	
Chicoutimi (Dec. 31/38)	$ 274,722	$ 168,063*h*	$ 442,785	$30.90	$ ..	$442,785	$30.90	$ 31,503S	$ ..	C.	$ 6,733,494	$ 92,537	$ 300,250	$ 11,361	$	$ 42,928	Chicoutimi [4]
Granby	331,151 [3]	.....	331,151	25.22	‡	‡	.....	25,326S [4]	.....	C.	6,719,998	70,500*x*	339,700	29,781	23,000	16,308	Granby
										P.	1,010,775	10,108	.....	.....	.....	384	
Hull (Apr. 30th, 1940)	1,052,920	.....	1,052,920	34.07	31,204	1,021,716	33.06	6,827D	.....	C.	18,232,009	218,784	756,500	129,403	105,000	101,560	Hull
										P.	1,613,925	8,069	.....	.....	5,463	2,553	
Joliette	320,000	195,000*e*	515,000	40.29	‡	‡	.....	13,883S	50,248S*e*	C.	4,611,090 [4]	57,843	176,900	12,240	16,000	20,534	Joliette
Lachine	893,749	248,908*h*	1,142,657	58.13	251,451	891,206	45.34	57,413S [4]	.....	P.	156,320	1,872	.....	.....	.....	41	
Levis (Apr. 30th, 1940)	482,794	.....	482,794	40.23	.....	482,794	40.23	?	.....	C.	5,056,072	45,874	257,000	.....	.....	.....	Lachine
Montreal (Apr. 30th, 1939)	47,472,403	.....	47,472,403	52.75	‡	‡	.....	? S	.....	C.	4,357,935	91,370	453,918	94,822	.....	54,415	
Outremont	.....	.....	.....	.....	.....	.....	.....	.....	.....	P. [5]	4,806,585	68,182	463,472	23,502	.....	.....	
Quebec (Apr. 30th, 1939)	9,580,159*y*	1,213,800*h*	10,793,959	69.64	‡	‡	.....	?	.....	C.	4,023,216	22,128	63,300	.....	5,000	7,490	Levis
St. Hyacinthe	421,503	272,000*e*	693,503	40.38	.....	693,503	40.38	3,824S	5,939S*e*	P. [4]	224,000	1,300	.....	.....	.....	.....	
St. Johns	370,200	.....	370,200	27.42	.....	370,200	27.42	?	.....	C.	702,379,289*n*	6,039,642	36,463,605	4,398,414	6,611,996	.....	Montreal
Shawinigan F. (June 30/39)	1,149,502	.....	1,149,502	65.69	.....	1,149,502	65.69	37,494S [1]	.....	P.	219,320,665	2,679,481	8,284,012 [1]	3,163,587	[1]	.....	
Sherbrooke	213,500	1,254,000 [5]	1,467,500	43.99	195,349	1,272,151	38.13	31,576S	[6]	C.	14,242,950	96,722	454,500	18,073	.....	.....	Outremont
Sorel (Dec. 31st, 1938)	408,600	.....	408,600	36.05	.....	408,600	36.05	23,215S [1]	.....	C.	13,394,526	54,427	251,300 [3]	.....	.....	.....	
Thetford M. (Nov. 30/39)	175,000*x*	19,171*h*	194,171	16.18	.....	194,171	16.18	26,381S [4]	.....	P.	9,621,058	183,044	811,717	213,980	.....	.....	
Three Rivers (Dec. 31/38)	1,273,113	178,611*f*	1,451,724	32.99	261,533	1,190,191	27.05	4,340S	17,725S*f*	C.	110,349,727*n*	1,153,600	6,719,500	2,065,826	198,162	.....	Quebec
Valleyfield	318,425 [3]	.....	318,425	23.72	.....	318,425	23.72	?	.....	P.	6,958,960	114,754	180,000	104,112	.....	.....	
Verdun	890,054	100,000*h*	990,054	15.44	375,139	614,915	9.59	116,570S [8]	.....	C.	11,019,380*n*	82,645 [6]	259,196	.....	.....	37,613	St. Hyacinthe
Westmount	.....	425,000*e*	425,000	16.35	441,759	.....	.....	109,923S	.....	P. [4]	222,280	2,142	.....	.....	.....	144	
NEW BRUNSWICK										C.	6,883,350	51,625	127,693	.....	5,500	14,597	St. Johns
Moncton	1,154,500	41,465*h*	1,195,965	53.88	719,668	476,297	21.46	3,669S	.....	P. [4]	349,530	3,495	16,300	.....	.....	.....	
Saint John	2,943,307*y*	786,937 [2]	3,730,244	74.60	1,283,311	2,446,933	48.94	23,249S	19,618S*e*	C.	27,502,495	220,020	1,233,100	84,753	.....	17,227	Shawinigan
NOVA SCOTIA										P.	?	22,450	223,100	65,332	.....	186	Falls
Glace Bay	150,000	70,343 [7]	220,343	8.81	24,134	196,209	7.84	8,423D	39,479S*e*	C.	24,042,970*n*	153,817	610,500	86,061	.....	.....	Sherbrooke
Halifax (Apr. 30th, 1939)	2,208,769	205,292*h*	2,414,061	36.85	795,000*x*	1,619,061	24.72	10,132S	.....	P.	6,697,620 [4]	79,128 [4]	214,000	84,207	.....	.....	
Sydney	505,000	35,000*xh*	540,000	20.00	320,000	220,000	8.15	12,723S	.....	C. [5]	4,985,592	52,349 [2]	455,000	14,000	26,000	26,958	Sorel
PRINCE EDWARD ISLAND										P. [5]	100,475	754	.....	.....	.....	423	
Charlottetown (Jan. 15/40)	224,250	29,500*h*	253,750	18.32	70,000	183,750	13.27	? S	.....	C.	40,162,685	381,545	2,235,900	84,790	.....	.....	Three Rivers
										P.	665,850	18,000	.....	.....	.....	.....	
										C.	5,389,000	64,674	130,000	.....	.....	18,370	Thetford Mines
										C.	10,421,489*n*	73,000*x*	127,570	.....	.....	?	Valleyfield
										P.	209,300	7,000*x*	.....	.....	.....	?	
										C.	28,504,350	311,653	2,306,300	103,257	.....	.....	Verdun
										P.	12,685,180	81,345	1,590,839	200,591	.....	.....	
										C.	13,448,700	87,418	175,000	81,006	.....	14,993	Westmount
										P.	54,491,635	551,139	918,535	.....	.....	.....	

e Electric light.
h Housing.
y Waterworks and sewers.
S Surplus.
[1] Before debt charges.
[3] At asset value.
[5] Electric light and gas, $1,014,000; housing, $240,000.
[7] Electric light, $16,000; housing, $54,343.

f Ferries.
x Approximate.
‡ Not segregated.
D Deficit.
[2] Hydro, $783,355; housing, $3,582.
[4] Before deduction of debt charges or depreciation.
[6] Electric light, $97,617; gas, $10,210S.
[8] Before deducting full debt charges or depreciation.

C. Catholic. P. Protestant.

¶ As at June 30th, 1939. Quebec school taxes and sinking funds included with municipal figures only in order to make possible an approximate comparison with cities of other provinces. The fiscal years of school and municipal districts do not coincide. Schools are administered by separate bodies.

** These arrears are sometimes included in total arrears for the municipality; see page 8. In some instances school taxes are collected by the municipality, and are therefore not shown here.

(n) Includes neutral panel.

(1) Includes $1,757,012, being Board's proportion of bond issues of Montreal Protestant Central School Board. The total debenture debt of the Central Board at June 30th, 1939, was $5,092,000, against which sinking funds were $246,773. Taxes due from municipalities, $504,869. Bank overdraft, $410,997.

(2) Tax collections, $53,460.
(3) Includes $27,000 mortgage.
(4) As at June 30th, 1938.
(5) As at June 30th, 1937.
(6) Tax collections, $76,958.
(x) Approximate.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1939		TAXES COLLECTED 1939	1939 TAX LEVY UNPAID As at Dec. 31, 1939	ACCUMULATED TAX ARREARS (Incl. 1939 Taxes Unpaid) (After Deducting Reserve, if any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if any)	
	Dominion Census		Town's Report												
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA				(X)											
Chilliwack	1,767	2,461	2,900	$153,304	$52.86	$1,217,690	$420	$ 73,726	$25.42	$ 74,223	$10,363	$16,852	$ 5.81	$ 17,122	$ 5.90
Cranbrook	2,725	3,067	3,067	107.709	35.12	1,250,313	408	59,737	19.48	61,210	8,829	16,288	5.31	[3]	.....
Fernie	2,802	2,732	2,300	‡	.....	763,095	332	48,083	20.91	48,832	11,992	18,420[9]	8.01	[8]	.....
Kamloops	4,501	6,167	6,500	205,340	31.59	3,843,095	591	168,156	25.87	171,506	31,246	49,944	7.68	46,328	7.13
Kelowna	2,520	4,655	4,899	153,713	31.38	2,521,545	515	119,329	24.36	119,621	6,673	9,917	2.02	32,515	6.64
Nanaimo	6,559	6,745	7,200	308,915	42.91	2,149,735	299	151,776	21.08	149,112	22,346	34,419	4.78	49,785	6.91
Nelson	5,230	5,992	6,200	274,077	44.21	3,759,340	606	125,354	20.22	132,334	17,736	27,748	4.47	27,528	4.44
Port Alberni	1,056	2,356	3,500*x*	19,136	5.47	1,174,459	336	72,308	20.66	71,532	12,221	17,451	4.99	59,042	16.87
Prince George	2,053	2,479	2,479	20,900	8.43	646,156	261	42,000	16.94	40,545	9,814	16,115	6.50	294,208	118.68
Prince Rupert	6,393	6,350	6,500	‡	.....	2,846,671	438	185,030	28.47	200,311	51,898	313,637[15]	48.25	514,975	79.23
Revelstoke	2,782	2,736	2,735	74,918	27.39	1,329,770	486	66,576	24.34	63,231	14,813	23,561	8.61	62,157	22.72
Rossland	2,097	2,848	3,000	‡	.....	1,255,891	419	54,383	18.13	51,934	13,443	25,072	8.36	3,808	1.27
Trail	3,020	7,573	10,000	531,472	53.15	3,912,440	391	181,672	18.17	173,105	28,471	43,859	4.38	2,795	.28
Vernon	3,685	3,937	5,000	199,126	39.82	2,472,666	495	139,797	27.96	134,800	20,002	27,371	5.47	104,022	20.80
ALBERTA															
Camrose	1,892	2,258	2,250	47,033	20.90	1,536,985	683	72,105	32.05	77,927	14,030	116,758	51.89	37,598[2]	16.71
Drumheller	2,499	2,987	3,000	79,113	26.37	1,685,895	562	141,278	47.09	142,035	39,651	41,773[5]	13.92	2,493	.83
Red Deer	2,328	2,344	2,384	62,413	26.18	1,504,190	631	67,501	28.31	70,431	4,326	20,594	8.64	153,256[21]	64.28
Wetaskiwin	2,061	2,125	2,200	51,491	23.40	1,971,079	896	79,723	36.24	68,886	17,203	52,279	23.76	?	.....
SASKATCHEWAN															
Biggar	1,535	2,369	1,960	41,560	21.20	983,819	502	36,695	18.72	37,856	9,449	19,426	9.91	51,233[1]	26.14
Estevan	2,290	2,936	3,000	68,015[7]	22.68	2,013,874	671	93,841	31.28	72,239	55,184	249,699	83.23	123,288[6]	41.10
Kamsack	2,002	2,087	2,000	19,692	9.85	1,018,803	509	44,572	22.28	44,766	18,474	34,544	17.27	7,536[10]	3.77
Melville	2,808	3,891	4,000	424,155	106.03	1,818,590	455	92,616	23.15	92,280	?	110,306	27.58	112,984[11]	28.25
North Battleford	4,108	5,986	4,719	216,984	45.97	3,271,150	693	153,659	32.56	?	23,931	117,791[18]	24.96	49,378	10.46
Prince Albert (Dec. 31st, 1938).	7,430	9,905	11,049	2,043,626	184.96	6,667,350	603	368,097	33.31	317,853	133,671	348,134	31.50	744,892[20]	67.42
Swift Current	3,518	5,296	5,300	513,265	96.85	3,302,423	623	152,140	28.71	154,595	26,750	39,677	7.49	618,745	116.74
Weyburn	3,193	5,002	5,009	210,671	42.06	3,308,000*x*	660	150,000*x*	29.95	?	?	386,649[16]	77.19	62,174[17]	12.41
Yorkton	5,151	5,027	5,051	157,438	31.17	3,967,300	785	188,854	37.39	174,802	74,475	110,342	21.85	183,589[12]	36.35
MANITOBA															
Dauphin	3,885	3,971	4,254	181,421	42.65	2,106,086	495	124,325	29.23	126,032	26,021	41,443	9.74	13,557[4]	3.19
Portage la Prairie	6,766	6,597	6,751	155,595	23.05	3,791,965	562	183,846	27.23	158,185	63,798	120,544	17.85	27,259	4.04
Selkirk	3,726	4,486	3,500	56,536	16.15	1,684,985	481	80,140	22.90	74,543	19,422	35,541	10.15	105,396[13]	30.11
Transcona	4,185	5,747	5,463	1,024,461	187.52	1,854,930	339	119,270	21.83	122,151	30,979	50,740	9.29	101,504[19]	18.58
The Pas	1,858	4,030	3,500	7,807	2.23	1,250,090	357	69,504	19.86	66,775	27,850	90,384[14]	25.82	19,256	5.50

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
‡ Not segregated.
x Approximate.
[1] After deducting reserve of $12,096 for unrealizable tax sale holdings.
[2] Including tax sale lands at a nominal value of $3,559 and after deducting reserve of $82,719.
[3] Tax sale lands of $14,248. Total reserve against arrears, etc., $20,856.
[4] After deducting reserve of $17,134.
[5] After deducting reserve of $110,000.
[6] After deducting reserve of $212,927.
[7] Unmatured debt only.
[8] Tax sale lands of $89,151 covered by reserve.
[9] Reserve of $17,000 against this.
[10] After deducting reserve of $36,427.
[11] After deducting reserve of $34,642.
[12] After deducting reserve of $203,800.
[13] After deducting reserve of $152,263.
[14] After deducting reserve of $42,393.
[15] After deducting reserve of $179,276.
[16] After deducting reserve of $239,115.
[17] After deducting reserve of $932,669.
[18] Reserve against this.
[19] After deducting reserve of $767,485. In 1938 there was a reserve of $882,008 against a total of $998,193.
[20] Includes tax title and forfeited properties of $570,404 not included in 1937 figure.
[21] Before deducting reserve.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
BRITISH COLUMBIA												
Chilliwack	$ 91,000	$ 41,380	$350,100	$120.72	16.1%	$196,796	$67.86	$153,304	$ 52.86	$ 8,725	$ 2,457	$ .....
Cranbrook	76,500	43,308[1]	469,708	153.15	20.4%	293,488	95.69	176,220	57.46	.....	20,000	36,322[1]
Fernie	1,000	.....	4,500	1.95	.3%	4,275	1.85	225	.10	.....	30,389[4]	.....
Kamloops	120,000	40,071[1]	606,291	93.28	12.4%	338,876	52.14	267,415	41.14	.....	12,500	35,290[1]
Kelowna	104,600	.....	446,900	91.22	12.2%	256,911	52.44	189,989	38.78	.....	.....	.....
Nanaimo	.....	4,500	1,130,100	156.96	20.9%	384,269	53.37	745,831	103.59	112,000[7]	54,800[8]	.....
Nelson	177,400	74,025	1,118,025[21]	180.33	24.0%	534,538	86.22	583,487	94.11	.....	14,754	59,080[1]
Port Alberni	18,500	7,540	209,779	59.93	8.0%	99,443	28.41	110,336	31.52	49,500[16]	16,754	.....
Prince George	.....	.....	129,500	52.24	7.0%	63,987	25.81	65,513	26.43	.....	3,783[13]	.....
Prince Rupert	182,600	871,547[1]	1,761,294	270.97	36.1%	450,277	69.27	1,311,017	201.70	10,000[16]	17,496[4]	?
Revelstoke	22,000	.....	451,000	164.90	22.0%	148,749	54.39	302,251	110.51	26,000	23,000	.....
Rossland	38,500	.....	226,500	75.50	10.1%	22,984	7.66	203,516	67.84	.....	37,546	.....
Trail	202,001	222,602[1]	1,204,268	120.43	16.1%	481,697	48.17	722,571	72.26	.....	77,206	102,592[1]
Vernon	115,000	.....	345,718[9]	69.14	9.2%	88,093	17.62	257,625	51.52	.....	.....	.....
ALBERTA												
Camrose	47,033	.....	130,380	57.95	7.7%	83,347[2]	37.04	47,033	20.91	.....	.....	.....
Drumheller	32,000	.....	85,917	28.64	3.8%	.....	.....	85,917	28.64	.....	8,000	.....
Red Deer	39,400	13,833	110,651	46.41	6.2%	.....	.....	110,651	46.41	.....	.....	.....
Wetaskiwin	.....	27,709	164,778[14]	74.90	10.0%	31,717[2]	14.41	133,061	60.48	.....	807	.....
SASKATCHEWAN												
Biggar	38,887	12,000[1]	115,765	59.06	7.9%	27,087	13.82	88,678	45.24	.....	.....	9,328[1]
Estevan	20,746	24,898	102,617[3]	34.21	4.6%	.....	.....	102,617	34.21	.....	17,700	.....
Kamsack	2,000*x*	10,609	59,720	29.86	4.0%	.....	.....	59,720	29.86	.....	3,336	.....
Melville	31,259	114,088	458,818[5]	114.70	15.3%	[6]	.....	458,818	114.70	.....	47,284[4]	.....
North Battleford	186,304[20]	203,481[1]	968,786	205.29	27.4%	586,412	124.27	382,374	81.02	.....	16,000	108,316[1]
Prince Albert (Dec. 31st, 1938)	260,479	.....	3,717,560	336.46	44.9%	1,293,270	117.05	2,424,290	219.41	.....	200,053	.....
Swift Current	246,500	?	1,441,126	271.91	36.3%	456,355[15]	86.10	984,771	185.81	.....	188,280	.....
Weyburn	141,000*x*	36,548	776,150[18]	154.95	20.7%	407,356	81.32	368,794	73.63	.....	[19]	.....
Yorkton	84,331	7,915[1]	307,108[10]	60.80	8.1%	.....	.....	307,108	60.80	See note [10]	96,200[11]	.....
MANITOBA												
Dauphin	98,500	12,866	500,044	117.55	15.7%	74,128	17.43	425,916	100.12	.....	.....	.....
Portage la Prairie	46,400	18,000[1]	1,044,900[17]	154.78	20.6%	591,421	87.61	453,479	67.17	55,758[4]	50,790	6,397[1]
Selkirk	5,000	31,000[1]	164,106	46.89	6.2%	82,064	23.45	82,042	23.44	.....	.....	.....
Transcona	122,674	.....	1,106,214[12]	202.49	27.0%	809	.15	1,105,405	202.34	.....	.....	.....
The Pas	.....	5,918[1]	229,379	65.54	8.7%	46,582	13.31	182,797	52.23	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements. *x* Approximate.
[2] Not a sinking fund, but an investment fund due to sale of public utilities.
[3] Unmatured debt only. Amount of principal and interest in default, $191,686.
[4] Provincial Government advances.
[5] Not including past-due debentures of $29,204, held by Town Trust Fund, nor $11,708 overdue principal and interest held by outsiders.
[6] Town, in its Trust Fund from electric light plant sale, holds $142,125 unmatured Melville debentures and $29,479 past-due debentures.
[7] Includes $90,000 government loan.
[8] Includes $30,800 government loan.
[9] In addition, $25,000 guaranteed bonds.
[10] Includes $53,882 unsold bonds, against which a bank loan of $48,300. Also $59,572 electric light bonds assumed and payable by Canadian Utilities, Ltd.
[11] School boards have also borrowed $45,546 against tax arrears.
[12] Includes $57,074, being share of net debt of Greater Winnipeg Water District.
[13] Includes Provincial Government loan of $2,000.
[14] Includes unsold debentures of $19,633.
[15] Includes $325,076 held in trust fund from sale of production part of the hydro-electric plant.
[16] Dominion Government loan *re* waterworks construction.
[17] In addition, $25,000 guaranteed.
[18] Includes $56,000 public school debt and $35,988 principal matured and unpaid. Total for 1938, including unmatured principal, should have been $776,182.
[19] Past-due interest of $111,687.
[20] In addition, separate schools, $13,659.
[21] In addition, guaranteed debt of $50,000, against which sinking fund is $38,976.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
					GROSS TOTAL							
	Waterworks	Electric Light and Power	Housing (x)	Others	Amount	Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
BRITISH COLUMBIA												
Chilliwack	$	$	$	$	$	$	$	$	$	$	$	$
Cranbrook	128,000	60,000	5,500	.....	193,500	63.09	124,989	68,511	22.34	12,158S	14,775S	
Fernie	2,500	.....	.....	.....	2,500	1.09	‡	‡	.....	13,544S	12,373S	
Kamloops	53,000	70,500 [1]	18,850	.....	142,350	21.90	80,275	62,075	9.55	30,273S	[1]	
Kelowna	169,000*z*	.....	5,300	.....	174,300	35.58	138,024	36,276	7.40	2,998S	27,868S	
Nanaimo	620,000	.....	35,100	.....	655,100	90.99	218,184	436,916	60.68	18,676S	.....	.....
Nelson	105,000	420,000	7,500	50,000*g*	582,500	93.95	273,090	309,410	49.90	31,344S	103,525S	[4]
Port Alberni	159,500	[1]	6,700	.....	166,200	47.49	75,000*x*	91,200	26.05	11,564S	.....	.....
Prince George	17,000	51,000	18,500	.....	86,500	34.89	41,887	44,613	18.00	8,059S	10,733S	.....
Prince Rupert	313,500	[1]	25,700	20,550 *t*	359,750	55.34	‡	‡	.....	10,325S	[1]	16,480S *t*
Revelstoke	142,000	206,000	.....	.....	348,000	127.24	120,667	227,333	83.12	989D	4,514S	.....
Rossland	126,500	.....	.....	.....	126,500	42.17	‡	‡	.....	17,506S [5]	.....	.....
Trail	273,500	.....	1,600	.....	275,100	27.51	84,001	191,099	19.11	52,522S	.....	.....
Vernon	106,618	.....	600	.....	107,218	51.52	48,719	58,499	11.70	11,152S	.....	.....
ALBERTA												
Camrose	46,544 [1]	4,954 [1]	.....	.....	51,498	22.89	83,347	.....	37.04	.....	.....	.....
Drumheller	6,804	.....	.....	.....	6,804	2.27	.....	6,804	2.27	3,714S	.....	.....
Red Deer	6,869	41,369	.....	.....	48,238	20.23	.....	48,238	20.23	11,595S	18,553S	.....
Wetaskiwin	111,305 [1]	1,982 [1]	.....	.....	113,287	51.49	31,717	81,570	37.08	[1]	[1]	.....
SASKATCHEWAN												
Biggar	64,878	.....	.....	.....	64,878	33.10	17,760	47,118	24.04	1,114D	.....	.....
Estevan	33,052	1,550 [1]	.....	.....	34,602	11.53	.....	34,602	11.53	6,252D	.....	.....
Kamsack	33,735	6,293	.....	.....	40,028	20.01	.....	40,028	20.01	430S	2,249S	.....
Melville	34,663	.....	.....	.....	34,663	8.67	.....	34,663	8.67	5,478S	.....	.....
North Battleford	189,000	154,000	.....	.....	343,000	72.68	177,610	165,390	35.05	7,221S	13,847S	.....
Prince Albert (Dec. 31st, 1938)	572,184	[1]	.....	.....	572,184	51.78	191,520	380,664	34.45	2,307S	.....	.....
Swift Current	362,851	285,222	.....	.....	648,073	122.28	176,567 [3]	471,506	88.96	4,200S	38,522S	.....
Weyburn	274,319	64,801	.....	.....	339,120	67.70	180,997	158,123	31.57	1,025D	50,239S	.....
Yorkton	90,098	59,572 [1]	.....	.....	149,670	29.63	.....	149,670	29.63	902S	[1]	.....
MANITOBA												
Dauphin	125,013	124,603	2,329	.....	251,945	59.23	7,450	244,495	57.47	70S	18,051S	.....
Portage la Prairie	700,000	[2]	.....	.....	700,000	10.37	402,116	297,884	44.12	13,472D	.....	.....
Selkirk	21,500	.....	4,006	.....	25,506	7.29	.....	25,506	7.29	1,797S	15,051S	.....
Transcona	[6]	.....	23,870	57,074 [7]	80,944	14.82	.....	80,944	14.82	?	.....	.....
The Pas	115,000	90,000	3,460	.....	208,460	59.56	33,470	174,990	50.00	108S	13,065S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

g Gas.
x Approximate.
S Surplus.
[1] Plant has been sold.
[2] Government has taken over plant and assumed debenture debt.
t Telephone.
z Waterworks and electric light combined.
D Deficit.
‡ Not segregated.

¶ AS REPORTED BY THE MUNICIPALITY

[3] Includes $137,528 electric light trust fund.
[4] Gas, $921S; street railway, $11,498S.
[5] Before debt charges.
[6] Debt consolidated.
[7] Share of net debt of Greater Winnipeg Water District, mostly carried by taxation.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1939		TAXES COLLECTED IN 1939 (Current and Arrears)	1939 TAX LEVY UNPAID as at Dec. 31, 1939	ACCUMULATED TAX ARREARS (Including 1939 Taxes Unpaid) After Deducting Reserve, if any	
	Dominion Census		Town's Report										
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO				(X)									
Alexandria	2,195	2,006	1,951	$ 17,002	$ 8.72	$ 547,389	$ 281	$ 38,127	$19.54	$ 37,166	$10,309	$18,231[23]	$ 9.34
Almonte	2,426	2,415	2,330	112,377	48.23	1,038,892	446	68,548	29.42	64,245	13,968	22,105	9.49
Amherstburg	2,769	2,759	2,755	78,482	28.49	2,159,435	784	79,836	28.98	91,135	16,995	52,917[11]	19.21
Arnprior	4,077	4,023	3,898	122,793	31.50	1,927,470	494	101,356	26.00	98,906	19,060	36,027[12]	9.24
Aurora	2,307	2,587	2,817	229,994	81.64	1,597,692	567	72,352	25.68	74,022	9,947	28,463	10.10
Aylmer	2,194	2,283	1,979	94,831	47.92	1,348,029	681	53,052	26.81	52,117	8,201	16,874[24]	8.53
Barrie	6,936	7,776	8,446	306,503	36.29	4,794,752	568	227,185	26.90	242,560	40,045	63,020[9]	7.46
Blind River	1,843	2,805	2,375	250,000	105.26	831,450	350	65,885	27.74	55,362	23,977	31,273[20]	13.17
Bowmanville	3,233	4,080	3,800	268,947	70.78	2,280,000	600	110,431	29.06	109,111	18,278	42,543	11.20
Bracebridge	2,451	2,436	2,449	206,663	84.38	1,075,695	439	62,431	25.49	62,423	13,228	34,198[2]	13.96
Brampton	4,527	5,532	5,702	395,722	69.41	4,891,650	858	191,661	33.61	190,351	22,009	56,056	9.83
Brockville	10,040	9,736	9,961	388,651	39.02	6,893,275	692	317,268	31.85	312,612	46,915	74,330[10]	7.46
Burlington	2,709	3,046	3,815	381,233	99.93	2,754,260	722	142,992	37.48	142,227	22,613	44,070	11.55
Campbellford	2,890	2,744	2,968	144,459	48.67	1,385,895	467	71,700	24.16	73,077	8,628	18,757	6.32
Carleton Place	3,841	4,105	4,275	157,902	36.94	1,928,280	451	112,324	26.27	113,194	14,181	30,020[13]	7.02
Cobalt	4,449	3,885	2,872	24,338	8.47	665,314	232	62,540	21.78	52,786	18,598	25,927[14]	9.03
Cobourg	5,327	5,834	5,718	259,711	45.42	3,084,211	539	146,309	25.59	146,635	17,511	49,117[3]	8.59
Cochrane	3,306	3,963	2,907	79,007	27.18	1,807,853	622	88,090	30.30	86,824	19,472	31,736[25]	10.92
Collingwood	5,882	5,809	5,342	211,138	39.52	3,786,383	709	152,462	28.54	149,811	25,925	25,576[22]	4.79
Copper Cliff	2,597	3,173	3,785	197,975	52.31	5,004,980	1,322	102,613	27.11	102,663	63	534	.14
Dundas	4,978	5,026	5,012	357,352	71.30	3,671,603	751	170,770	34.07	162,608	32,492	86,500[15]	17.26
Dunnville	3,224	3,405	3,870	116,138	30.01	1,983,790	513	95,075	24.57	93,572	7,610	12,103[16]	3.13
Eastview	5,324	6,686	7,245	501,002	69.15	1,219,847	168	118,403	16.34	118,363	16,590	54,526[17]	7.53
Elmira	2,016	2,170	2,068	150,163	72.62	1,164,726	563	51,137	24.73	51,433	3,814	2,545[26]	1.23
Fergus	1,796	2,594	2,732	232,279	85.02	1,404,198	514	65,128	23.84	66,471	5,291	12,840[18]	4.70
Forest Hill	.....	5,207	11,757	2,528,320	215.04	13,664,569	1,162	695,651	59.17	697,241	110,166	152,014[21]	12.93
Fort Erie[1]	3,947	5,904	5,898	1,270,547	215.41	4,629,555	785	254,312	43.12	258,507	29,446	67,376[4]	11.42
Fort Frances	3,109	5,470	5,806	305,514	52.62	4,179,820	720	189,662	32.67	194,241	36,719	38,735[5]	6.67
Gananoque	3,694	3,592	3,628	201,997	55.68	1,915,902	528	116,957	32.24	119,432	22,645	43,931[6]	12.11
Georgetown	2,061	2,288	2,427	84,897	34.98	1,260,923	520	59,494	24.51	66,746	10,419	28,432[7]	11.71
Geraldton	.....	.....	2,317	21,760	9.39	1,151,265	497	57,965	25.02	42,098	22,875	31,493[8]	13.59
Goderich	4,107	4,491	4,484	123,648	27.57	2,094,242	467	109,539	24.43	111,837	21,422	45,004[19]	10.04

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

[1] Amalgamated with Bridgeburg, Dec. 31st, 1931.
[2] Of this, $5,537 tax sale lands.
[3] Including tax sale lands of $5,816 and after deducting reserve of $13,542.
[4] In addition, tax sale lands of $149,877, and there is a combined reserve of $84,144.
[5] After deducting reserve of $62,721. In addition, tax sale lands of $52,997, against which there is reserve of $52,117.
[6] After deducting reserve of $14,818.
[7] After deducting reserve of $4,247.
[8] Reserve against this of $22,607.
[9] Includes tax sale lands of $13,098 and after deducting reserve of $35,136.
[10] After deducting reserve of $4,000.
[11] In addition, tax sale lands of $23,641.
[12] After deducting reserve of $12,000. In addition, tax sale lands of $18,138, covered by reserve.
[13] Including tax sale lands of $8,624 and after deducting reserve of $6,245.
[14] After deducting reserve of $9,000.
[15] After deducting reserve of $50,000. In addition, tax sale lands of $25,729.
[16] After deducting reserve of $7,053.
[17] After deducting reserve of $13,817. In addition, registered lands of $120,160 not considered of value.
[18] After deducting reserve of $1,075.
[19] In addition, tax sale lands of $7,512.
[20] Including tax sale lands of $9,293 and after deducting reserve of $38,116.
[21] After deducting reserve of $33,581. In addition, tax sale lands of $8,929.
[22] After deducting reserve of $31,417. In addition, tax sale lands and agreements of $92,472.
[23] After deducting reserve of $7,160.
[24] After deducting reserve of $1,298.
[25] After deducting reserve of $11,532. In addition, tax sale lands of $32,936.
[26] After deducting reserve of $4,695.

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MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Alexandria	$	$	$ 38,914	$ 19.95	2.7%	$	$	$ 38,914	$ 19.95	$	$ 3,700	$ .....
Almonte	64,776	1,168	321,123	137.81	18.4%	715	.30	320,408	137.51	.....	3,500	715
Amherstburg	19,609	18,523	95,260	34.58	4.6%	.....	.....	95,260	34.58	.....	62,418	.....
Arnprior	68,177	41,364[1]	428,804[3]	110.01	14.7%	189,681	48.67	239,123	61.34	.....	1,000	31,418[1]
Aurora	73,208	112,789[1]	236,950	84.11	11.2%	.....	.....	236,950	84.11	.....	19,000	.....
Aylmer	91,408	609	154,703	78.17	10.4%	.....	.....	154,703	78.17	.....	9,045	.....
Barrie	123,268	92,497[1]	338,069	40.03	5.3%	.....	.....	338,069	40.03	.....	40,000	.....
Blind River	24,000	.....	279,570[6]	117.71	15.7%	.....	.....	279,570	117.71	[6]	.....	.....
Bowmanville	99,287	112,496	340,392	89.58	11.9%	2,282	.60	338,110	88.98	.....	32,430	.....
Bracebridge	66,092	140,571[1]	217,407	88.77	11.8%	.....	.....	217,407	88.77	.....	.....	.....
Brampton	110,790	214,113[1]	434,353	76.18	10.2%	.....	.....	434,353	76.18	.....	50,700	.....
Brockville	201,374	65,900	388,651	39.02	5.2%	.....	.....	388,651	39.02	.....	83,611	.....
Burlington	170,268	150,069[1]	592,411	155.28	20.7%	.....	.....	592,411	155.28	.....	96,567	.....
Campbellford	73,223	?	146,091	49.22	6.6%	.....	.....	146,091	49.22	.....	.....	.....
Carleton Place	82,816	10,410	471,543	110.30	14.7%	.....	.....	471,543	110.30	.....	.....	.....
Cobalt	24,338	.....	24,338[4]	8.47	1.1%	.....	.....	24,338[4]	8.47	.....	20,992	.....
Cobourg	75,432	171,305[1]	515,217	90.10	12.0%	.....	.....	515,217	90.10	.....	44,900	.....
Cochrane	39,562	.....	146,257	50.31	6.7%	.....	.....	146,257	50.31	.....	23,000	.....
Collingwood	102,342	.....	886,612	165.97	22.1%	.....	.....	886,612	165.97	.....	.....	.....
Copper Cliff	197,975	.....	197,975	52.31	7.0%	.....	.....	197,975	52.31	.....	.....	.....
Dundas	88,235	200,672[1]	461,925	92.16	12.3%	2,944	.58	458,981	91.58	.....	18,296	.....
Dunnville	62,357	44,493[1]	164,590	42.53	5.7%	.....	.....	164,590	42.53	7,000	.....	.....
Eastview	9,384	270,990[1]	561,961[5]	77.56	10.3%	60,959	8.41	501,002	69.15	.....	12,700	19,333[1]
Elmira	81,400	25,050	177,449	85.81	11.4%	.....	.....	177,449	85.81	.....	11,800	.....
Fergus	77,909	70,433	263,012	96.27	12.8%	.....	.....	263,012	96.27	.....	.....	.....
Forest Hill	522,074	1,010,231	2,761,193	234.85	31.3%	.....	.....	2,761,193	234.85	14,331	.....	.....
Fort Erie	[2]	[2]	1,355,629	229.84	30.6%	.....	.....	1,355,629	229.84	185,157	.....	.....
Fort Frances	160,950	69,968	413,946	71.30	9.5%	12,943	2.23	401,003	69.07	29,728	32,000	.....
Gananoque	60,493	?	324,782	89.52	11.9%	85,024	23.43	239,758	66.09	.....	25,000	.....
Georgetown	9,975	11,933	169,915	70.01	9.3%	.....	.....	169,915	70.01	19,369	1,500	.....
Geraldton	21,760	.....	21,760	9.39	1.2%	.....	.....	21,760	9.39	.....	12,000	.....
Goderich	53,257	45,275[1]	211,893	47.25	6.3%	.....	.....	211,893	47.25	.....	38,000[7]	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN GROSS DEBENTURE DEBT ABOVE

[1] Total for local improvements.
[2] Debt refunded.
[3] Includes $7,500 Arnprior Cabinet Co., on which Town pays debt charges.
[4] In addition, owe Province $15,938 for payments made under guarantee.
[5] Includes $170,431 principal due and unpaid. In addition, separate school debt of $45,000, against which sinking funds of $30,822.
[6] Of this, $226,000 hypothecated to bank.
[7] Against Province of Saskatchewan bonds, Ontario West Shore Rly. account.
[8] In addition, $27,000 deferred liability, Provincial Government.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
					GROSS TOTAL							
	Waterworks	Electric Light and Power	Housing (x)	Others	Amount	Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Alexandria	$ 18,621	$ 3,291	$	$	$ 21,912	$11.23	$	$ 21,912	$11.23	$ 1,638S	$ 324S	$ .....
Almonte	160,572*y*	47,459	.....	.....	208,031	89.28	.....	208,031	89.28	8,616D	?	.....
Amherstburg	4,096	12,682	.....	.....	16,778	6.09	.....	16,778	6.09	11,860D†	673S†	.....
Arnprior	62,599	53,731	.....	.....	116,330	29.84	.....	116,330	29.84	976S	5,551S	.....
Aurora	6,956	.....	.....	.....	6,956	2.47	.....	6,956	2.47	2,212S	2,631S	.....
Aylmer	49,033	10,839	.....	.....	59,872	30.25	.....	59,872	30.25	3,500S*x*	3,855S	.....
Barrie	18,619	12,947	.....	.....	31,566	3.74	.....	31,566	3.74	7,582S	12,890D	.....
Blind River	29,570	.....	.....	.....	29,570	12.45	.....	29,570	12.45	3,882S[2]	.....	.....
Bowmanville	51,593	17,570	.....	.....	69,163	18.20	.....	69,163	18.20	1,197S	3,926S	.....
Bracebridge	10,744	.....	.....	.....	10,744	4.39	.....	10,744	4.39	620S	7,299S	.....
Brampton	27,958	.....	10,673	.....	38,631	6.77	.....	38,631	6.77	4,468S	337S	.....
Brockville	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,540S	5,289S	.....
Burlington	211,178	.....	.....	.....	211,178	55.35	.....	211,178	55.35	1,412S	.....	.....
Campbellford	.....	1,632	.....	.....	1,632	.55	.....	1,632	.55	607S	1,832D	.....
Carleton Place	286,194	27,447	.....	.....	313,641	73.36	.....	313,641	73.36	230S	174S	.....
Cobalt	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,411S	.....	.....
Cobourg	177,202	78,305	.....	.....	255,506	44.68	.....	255,506	44.68	1,827S	4,339S	.....
Cochrane	18,796	15,478	17,478	15,498 *t*	67,250	23.13	.....	67,250	23.13	3,441D	2,276S	275S
Collingwood	44,474	.....	.....	631,000[3]	675,474	126.45	.....	675,474	126.45	1,153D	6,023S†	.....
Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dundas	90,802	10,827	.....	.....	101,629	20.28	.....	101,629	20.28	3,721S	1,099D	.....
Dunnville	16,800	31,652	.....	.....	48,452	12.52	.....	48,452	12.52	4,366S	4,615S	.....
Eastview	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Elmira	11,334	15,952	.....	.....	27,286	13.19	.....	27,286	13.19	573D	1,755S	.....
Fergus	19,809	10,924	.....	.....	30,733	11.25	.....	30,733	11.25	395D†	2,393D†	.....
Forest Hill	.....	232,873	.....	.....	232,873	19.81	.....	232,873	19.81	.....	17,480S	.....
Fort Erie	85,082	.....	.....	.....	85,082	14.43	.....	85,082	14.43	2,574S	.....	.....
Fort Frances	75,393[1]	6,844	.....	13,252 *t*	95,489	16.45	.....	95,489	16.45	5,054S	40,807S	4,840S *t*
Gananoque	37,761	.....	.....	.....	37,761	10.41	.....	37,761	10.41	9,925S[2]	.....	.....
Georgetown	67,943	5,035	12,040	.....	85,018	35.03	.....	85,018	35.03	140D	1,371S†	.....
Geraldton	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Goderich	54,182	34,063	.....	.....	88,245	19.68	.....	88,245	19.68	4,037S	2,125S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

† As at Dec. 31st, 1938.
x Approximate.
S Surplus.
t Telephone.
y Waterworks and sewers.
D Deficit.

[1] Includes $18,332 under local improvement plan.
[2] Before debt charges.
[3] Grain elevator.

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TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1939		TAXES COLLECTED IN 1939 (Current and Arrears)	1939 TAX LEVY UNPAID as at Dec. 31, 1939	ACCUMULATED TAX ARREARS (Including 1939 Taxes Unpaid) After Deducting Reserve, if any	
	Dominion Census		Town's Report										
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO				(X)									
Grimsby	2,001	2,198	1,988	$238,559	$120.00	$1,561,257	$ 785	$100,660	$50.63	$103,759	$17,828	$39,031[11]	$19.63
Haileybury	3,743	2,813	2,752	130,531	47.43	1,218,433	443	75,677	27.50	78,526	20,186	63,460[12]	23.06
Hanover	2,781	3,077	3,235	255,401	78.95	1,461,203	452	83,401	25.78	82,734	14,355	27,621	8.54
Hawkesbury	5,544	5,177	6,203	354,829	57.21	2,352,102	379	130,060	20.97	135,105	18,139	29,996	4.84
Humberstone	1,524	2,490	2,784	183,517	65.91	830,478	298	56,030	20.12	58,230	7,205	18,206[13]	6.54
Hespeler	2,777	2,752	2,895	37,913	13.09	1,828,137	631	64,981	22.45	64,377	6,116	16,082[14]	5.56
Huntsville	2,246	2,817	2,765	134,404	48.61	1,271,620	460	65,685	23.76	66,785	9,016	15,971	5.78
Ingersoll	5,150	5,233	5,302	80,419	15.17	3,023,602	570	126,039	23.77	134,507	19,897	45,709[15]	8.62
Kapuskasing	.....	3,819	3,495	673,175	192.61	2,344,590	671	202,179	57.85	202,732	6,285	10,289	2.94
Kenora	5,407	6,766	8,476	523,645	61.78	4,882,017	576	256,741	30.29	255,036	37,467	21,867[24]	2.58
Kincardine	2,077	2,465	2,470	118,505	47.97	1,097,453	444	61,046	24.71	60,056	11,936	36,962[16]	14.96
Kingsville	1,783	2,174	2,452	389,079	158.68	1,754,590	716	68,375	27.89	71,827	15,365	42,873[1]	17.48
Leamington	3,675	4,902	5,811	624,710	107.50	4,030,925	694	147,851	25.44	154,113	21,062	35,025[17]	6.03
Leaside	325	1,005	4,301	1,043,035	242.51	4,053,932	943	258,648	60.14	245,588	28,685	50,801[2]	11.81
Lindsay	7,620	7,505	7,241	249,729	34.49	4,261,175	588	205,877	28.43	212,835	31,547	19,260[3]	2.66
Listowel	2,477	2,676	2,892	60,723	21.00	1,581,850	547	70,758	24.47	71,409	8,364	15,971	5.52
Long Branch	.....	3,962	4,258	706,079	165.82	1,524,536	358	129,137	30.33	121,964	51,971	126,224[18]	29.65
Meaford	2,650	2,624	2,759	60,298	21.86	1,417,284	514	64,082	23.23	65,481	6,143	9,934	3.60
Merritton	2,544	2,523	2,656	94,097	35.43	1,894,260	713	89,396	33.66	90,143	6,808	12,482[4]	4.70
Midland	7,016	6,920	6,627	1,085,347	163.78	5,417,882	817	277,405	41.86	273,229	61,597	171,239[5]	25.84
Mimico	3,751	6,800	7,194	1,264,849	175.82	4,092,800	569	260,115	36.16	254,912	67,052	131,444[6]	18.27
Napanee	3,038	3,497	3,234	197,842	61.18	1,826,353	565	109,665	33.91	108,145	20,154	40,403	12.49
New Liskeard	2,268	2,880	2,985	157,587	52.80	1,728,085	579	88,875	29.77	90,848	19,871	36,105	12.10
Newmarket	3,626	3,748	3,916	164,663	42.05	2,334,928	596	105,808	27.02	109,355	20,602	31,209[7]	7.97
New Toronto	2,669	7,146	7,175	1,220,335	170.08	4,926,394[23]	687	353,380	49.25	356,451	39,416	75,282[8]	10.49
Oakville	3,298	3,857	3,869	278,396	71.96	3,043,579	787	143,350	37.05	148,267	16,810	38,040[19]	9.83
Orangeville	2,187	2,614	2,608	419,103	160.70	1,833,049	703	87,141	33.41	91,809	10,850	20,177	7.73
Orillia	8,774	8,183	9,088	451,673	49.70	4,860,283	535	272,029	29.93	272,786	47,293	66,534[9]	7.32
Paris	4,368	4,137	4,410	192,695	43.69	2,632,194	597	123,969	28.11	120,641	12,330	22,233	5.04
Parry Sound	3,546	3,512	3,608	193,224	53.56	1,555,618	431	88,938	24.65	85,763	12,795	22,503[20]	6.24
Pembroke	7,875	9,368	10,412	503,050	48.32	4,967,083	477	261,780	25.14	276,592	49,994	70,684[10]	6.79
Penetanguishene	4,037	4,035	4,076[21]	138,749	34.04	1,151,800	283	82,425	20.22	75,653	29,695	53,160[22]	13.04
Perth	3,790	4,099	4,182	405,612	96.99	2,345,140	561	156,047	37.31	163,762	13,394	20,823	4.98

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

1 Includes $14,079 tax extension agreements. In addition, tax sale lands of $11,816.
2 Including tax sale lands of $8,560 and after deducting reserve of $15,324.
3 After deducting reserve of $36,896. In addition, tax sale lands of $46,217 covered by reserve.
4 After deducting reserve of $2,050.
5 In addition, tax sale lands of $89,683, with a total reserve of $344,610.
6 In addition, tax sale lands of $237,421, against which reserve of $96,573.
7 After deducting reserve of $8,000.
8 In addition, tax sale lands of $163,313, covered by reserve.
9 After deducting reserve of $42,720.
10 Including tax sale lands of $93,218 and after deducting reserve of $112,786.
11 In addition, tax sale lands of $38,032.
12 After deducting reserve of $3,556. In addition, tax sale lands of $11,040.
13 After deducting reserve of $1,937. In addition, tax sale lands of $10,713.
14 After deducting reserve of $11,433.
15 After deducting reserve of $4,263.
16 After deducting reserve of $1,330. In addition, tax sale lands of $4,700.
17 In addition, tax sale lands of $14,719. Reserve against this and tax arrears of $45,793.
18 In addition, tax sale lands of $150,998. Reserve of $112,295.
19 In addition, tax sale lands of $61,065.
20 After deducting reserve of $3,510.
21 Corresponding population in 1938 was 4,094.
22 After deducting reserve of $50,262.
23 In addition, $1,154,473 taxable for schools and relief only.
24 After deducting reserve of $53,359. In addition, tax sale lands of $11,945.

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GOVT PUBNS.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Grimsby	$ 74,558	$ 85,776	$245,748	$123.62	16.5%	$	$	$245,748	$123.62	$	$ 36,000	$ .....
Haileybury	47,006	6,985 [1]	432,786	157.26	21.0%	.....	.....	432,786	157.26	.....	21,600	.....
Hanover	51,156	71,702	376,614	116.42	15.5%	.....	.....	376,614	116.42	.....	.....	.....
Hawkesbury	.....	.....	538,411 [2]	86.80	11.6%	.....	.....	538,411 [2]	86.80	.....	9,300	.....
Humberstone	49,257	55,600	193,417	69.47	9.3%	.....	.....	193,417	69.47	.....	.....	.....
Hespeler	7,241	11,615	112,308	38.79	5.2%	.....	.....	112,308	38.79	.....	7,374	.....
Huntsville	12,141	.....	155,629	56.29	7.5%	.....	.....	155,629	56.29	.....	9,000	.....
Ingersoll	5,113	51,186 [1]	304,628	57.46	7.7%	196,475	37.06	108,153	20.40	6,000	37,000	.....
Kapuskasing	195,123	311,444	697,894	199.68	26.6%	.....	.....	697,894	199.68	.....	.....	.....
Kenora	289,734	126,091	1,139,887 [5]	134.48	17.9%	417,977	49.31	721,910	85.17	.....	44,400	.....
Kincardine	.....	46,628	143,539	58.11	7.7%	.....	.....	143,539	58.11	4,532	36,505	.....
Kingsville	63,548	195,380 [1]	467,269	190.57	25.4%	.....	.....	467,269	190.57	.....	.....	.....
Leamington	[4]	[4]	717,214	123.42	16.4%	.....	.....	717,214	123.42	.....	.....	.....
Leaside	232,853	595,900 [1]	1,144,695	266.15	35.5%	.....	.....	1,144,695	266.15	135,350	.....	.....
Lindsay	54,420	126,725 [1]	386,726	53.41	7.1%	10,850	1.50	375,876	51.91	.....	.....	.....
Listowel	16,129	20,468 [1]	87,211	30.16	4.0%	.....	.....	87,211	30.16	.....	20,500	.....
Long Branch	?	?	876,464	205.84	27.4%	.....	.....	876,464	205.84	.....	.....	.....
Meaford	30,421	2,479 [1]	84,799	30.74	4.1%	.....	.....	84,799	30.74	.....	.....	.....
Merritton	89,987	.....	115,329	43.42	5.8%	.....	.....	115,329	43.42	.....	.....	.....
Midland	157,499	714,970 [1]	1,245,319	187.92	25.1%	.....	.....	1,245,319	187.92	.....	.....	.....
Mimico	392,383 [3]	.....	1,591,917	221.28	29.5%	.....	.....	1,591,917	221.28	.....	.....	.....
Napanee	41,147	112,795 [1]	292,670	90.50	12.1%	.....	.....	292,670	90.50	.....	4,500	.....
New Liskeard	13,754	56,582	176,311	59.07	7.9%	.....	.....	176,311	59.07	.....	3,000	.....
Newmarket	80,750	49,236	213,219	54.45	7.3%	.....	.....	213,219	54.45	.....	12,041	.....
New Toronto	103,861	?	1,451,270	202.27	27.0%	.....	.....	1,451,270	202.27	.....	.....	.....
Oakville	55,152	69,565	306,381	79.19	10.5%	.....	.....	306,381	79.19	11,275	.....	.....
Orangeville	440	.....	428,357	164.25	21.9%	.....	.....	428,357	164.25	.....	.....	.....
Orillia	104,703	116,702	996,093	109.61	14.7%	25,643	2.83	970,450	106.78	.....	43,822	.....
Paris	53,630	239,145 [1]	354,187	80.31	10.7%	135,657	30.76	218,530	49.55	.....	25,000	.....
Parry Sound	19,143	?	419,889	116.38	15.5%	.....	.....	419,889	116.38	.....	.....	.....
Pembroke	343,315	1,544	744,827	71.54	9.5%	.....	.....	744,827	71.54	.....	.....	.....
Penetanguishene	7,800	807	193,934	47.58	6.3%	.....	.....	193,934	47.58	.....	.....	.....
Perth	19,194	312,955 [1]	506,914	121.21	16.2%	.....	.....	506,914	121.21	.....	19,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] Total for local improvements.
[2] Includes principal overdue of $189,800. In addition, interest unpaid of $131,387.
[3] Separate school debt of $50,934 not included.
[4] Debt consolidated.
[5] Includes $16,730 unsold bonds. In addition $15,300 guaranteed debt.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
					GROSS TOTAL							
	Waterworks	Electric Light and Power	Housing (x)	Others	Amount	Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Grimsby	$ 7,189	$	$	$	$ 7,189	$ 3.62	$	$ 7,189	$ 3.62	$ 5,591S	$	$ .....
Haileybury	61,155	.....	241,100	.....	302,255	109.83	.....	302,255	109.83	458D	.....	.....
Hanover	116,676	4,537	.....	.....	121,213	37.47	.....	121,213	37.47	2,029S	3,699S	
Hawkesbury	53,582	.....	130,000 [1]	.....	183,582	29.59	.....	183,582	29.59	1,451S	.....	.....
Humberstone	[2]	9,900	.....	.....	9,900	3.56	.....	9,900	3.56	1,372D [3]	2,608S†	
Hespeler	52,449	21,946	.....	.....	74,395	25.70	.....	74,395	25.70	2,008S	679S	.....
Huntsville	21,225	.....	.....	.....	21,225	7.68	.....	21,225	7.68	1,128S	1,864D	.....
Ingersoll	140,567	79,800	3,842	.....	224,209	42.29	196,475	27,734	5.23	221S	16D	.....
Kapuskasing	.....	18,449	6,270	.....	24,719	7.07	.....	24,719	7.07	5,578S	13,481S	.....
Kenora	253,701	200,698	.....	21,453 *t*	475,852	56.14	277,587	198,265	23.39	811S	17,665S	1,076S *t*
Kincardine	17,229	7,805	.....	.....	25,034	10.14	.....	25,034	10.14	3,408S	4,402S	.....
Kingsville	51,034	27,156	.....	.....	78,190	31.89	.....	78,190	31.89	730S	1,436S	.....
Leamington	92,078	.....	.....	426*g*	92,504	15.92	.....	92,504	15.92	3,216S	3,700S	12,615S*g*
Leaside	101,660	.....	.....	.....	101,660	23.64	.....	101,660	23.64	3,158S	1,229S†	.....
Lindsay	52,002	74,145	.....	.....	126,147	17.42	.....	126,147	17.42	1,388S	3,824D	.....
Listowel	9,777	740	15,971	.....	26,488	9.16	.....	26,488	9.16	3,275S	1,138S	.....
Long Branch	145,922	12,599	11,864	.....	170,385	40.02	.....	170,385	40.02	265S	.....	.....
Meaford	6,436	18,065	.....	.....	24,501	8.88	.....	24,501	8.88	1,705S	2,991S†	.....
Merritton	12,095	9,137	.....	.....	21,232	7.99	.....	21,232	7.99	2,153S	7,245S	.....
Midland	133,204	26,768	.....	.....	159,972	24.14	.....	159,972	24.14	430S	7,664D	.....
Mimico	246,719	80,349	.....	.....	327,068	45.46	.....	327,068	45.46	3,014S	1,249S	.....
Napanee	94,828	.....	.....	.....	94,828	29.32	.....	94,828	29.32	72S	1,355S	.....
New Liskeard	18,724	.....	.....	.....	18,724	6.27	.....	18,724	6.27	4,212S	.....	.....
Newmarket	47,556	1,000	.....	.....	48,556	12.40	.....	48,556	12.40	607D	2,802D	.....
New Toronto	193,324	3,611	34,000	.....	230,935	32.19	.....	230,935	32.19	4,509S	9,814S	.....
Oakville	23,480	4,505	.....	.....	27,985	7.23	.....	27,985	7.23	49S	7,078S	.....
Orangeville	9,165	89	.....	.....	9,254	3.55	.....	9,254	3.55	3,861S	1,567S	.....
Orillia	40,281	478,496	.....	.....	518,777	57.08	.....	518,777	57.08	2,083S	637D	.....
Paris	21,435	4,400	.....	.....	25,835	5.86	.....	25,835	5.86	1,912S	1,953S	.....
Parry Sound	7,195	219,470	.....	.....	226,665	62.82	.....	226,665	62.82	655D	4,972S	.....
Pembroke	241,777	.....	.....	.....	241,777	23.22	.....	241,777	23.22	4,657S	.....	.....
Penetanguishene	42,605	12,580	.....	.....	55,185	13.54	.....	55,185	13.54	1,120D	1,618D	.....
Perth	61,106	40,196	.....	.....	101,302	24.22	.....	101,302	24.22	1,232S	2,169S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

† As at Dec. 31st, 1938.
t Telephone.
S Surplus.
g Gas.
x Approximate.
D Deficit.

[1] Not inclusive of interest, total being $219,577.
[2] Waterworks debt of $134,260 issued under local improvement plan.
[3] Before debt charges.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1939		TAXES COLLECTED IN 1939 (Current and Arrears)	1939 TAX LEVY UNPAID as at Dec. 31, 1939	ACCUMULATED TAX ARREARS (Including 1939 Taxes Unpaid) After Deducting Reserve, if any	
	Dominion Census		Town's Report										
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO				(X)									
Petrolia	3,148	2,596	2,772	$ 86,833	$ 31.33	$1,462,623	$ 528	$ 62,973	$22.72	$ 69,056	$15,562	$23,691	$ 8.54
Picton	3,356	3,580	3,582	40,338	11.26	2,747,171	767	87,656	24.47	91,737	6,604	12,695	3.54
Port Colborne	3,415	6,503	6,483	890,987	137.43	8,907,990[7]	1,374	266,782	41.15	269,428	16,855	26,383[8]	4.07
Port Hope	4,456	4,723	4,812	220,538	45.83	2,543,316	529	122,120	25.38	124,192	13,644	39,155[18]	8.14
Prescott	2,636	2,984	2,925	136,716	46.74	1,566,859	536	73,169	25.01	68,335	9,040	14,485[9]	4.95
Preston	5,423	6,280	6,292	317,882	50.52	3,790,087	602	177,146	28.15	181,070	25,482	78,284[19]	12.44
Renfrew	4,906	5,296	5,351	314,625	58.80	3,329,777	622	152,370	28.48	147,640	23,414	44,269[10]	8.27
Riverside	1,155	4,432	5,086	2,608,694	512.92	3,254,447	640	129,404	25.44	128,263	31,618	169,360[11]	33.30
Rockland	3,496	2,118	2,120	24,015	11.33	236,609	112	30,635	14.45	28,323	9,994	12,467[1]	5.88
St. Mary's	3,847	3,802	4,017	185,623	46.21	2,416,706	602	123,195	30.67	122,612	19,855	37,592[20]	9.36
Simcoe	3,953	5,226	6,253	366,490	58.61	4,587,248	734	166,060	26.56	167,399	3,263	15,112	2.42
Sioux Lookout	1,127	2,088	1,933	53,419	27.64	992,168	513	51,594	26.69	49,839	20,346	45,122	23.34
Smith's Falls	6,790	7,108	7,741	511,591	66.09	4,555,523	588	238,809	30.85	240,378	32,008	75,179[5]	9.71
Stamford Twp.	4,376	7,743	7,983	789,918	98.95	8,059,787	1,010	303,907	38.07	310,246	37,804	37,436[2]	4.69
Strathroy	2,691	2,964	2,806	91,571	32.63	1,552,270	553	80,362	28.64	75,764	12,271	21,018	7.49
Sturgeon Falls	4,125	4,234	4,832	250,148	51.77	2,062,943	427	121,182	25.08	103,983	37,393	56,116[21]	11.61
Swansea	.....	5,031	6,375	888,247	139.33	4,450,833	698	242,715	38.07	248,551	60,244	128,949[3]	20.23
Teck Twp.	1,170	9,129	21,959	1,696,032	77.24	6,720,249[27]	306	668,761[25]	30.45	670,417	89,179	151,342[26]	6.89
Tecumseh	978	2,129	2,237	435,432	194.65	1,015,890	454	43,639	19.51	42,212	12,044	37,267[22]	14.42
Thorold	4,825	5,092	5,038	453,966	90.11	2,827,069	561	152,861	30.34	155,815	32,500	75,561[23]	15.00
Tillsonburg	2,974	3,385	4,376	149,831	34.24	2,375,474	543	100,309	19.91	98,608	6,102	11,219	2.23
Tisdale Twp.	3,918	5,761	9,559	370,390	38.75	6,082,238[12]	636	404,244[13]	42.29	396,316[13]	34,399	82,260	16.33
Trenton	5,902	6,276	7,222	609,490	84.39	3,461,470	479	199,373	27.61	196,717	43,450	139,771[14]	19.35
Walkerton	2,344	2,431	2,523	31,378	12.43	1,046,117	415	55,214	21.88	51,288	17,412	36,835[15]	14.60
Wallaceburg	4,006	4,326	4,783	58,201	12.17	2,447,375	512	110,288	23.06	112,970	18,256	70,880[16]	14.82
Waterloo	5,883	8,095	8,623	506,731	58.76	6,315,263	732	270,484	31.37	270,941	18,043	38,996[24]	4.52
Weston	3,166	4,723	5,289	825,444	156.07	3,971,032	751	209,037	39.52	204,953	29,961	56,162[4]	10.62
Whitby	2,800	3,890	3,863	192,048	49.71	2,572,247	666	107,483	27.82	108,561	20,612	26,114[6]	6.76
Wingham	2,092	1,959	2,149	62,290	28.98	1,082,491	504	58,816	27.37	59,088	9,082	15,986	7.44
York Twp. North	.....	12,263	18,205	2,307,512	126.75	11,241,929	618	702,394	38.58	697,812	204,405	477,079[17]	26.21

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

[1] Including tax sale lands of $6,876 and after deducting reserve of $11,495.
[2] After deducting reserve of $30,467. In addition, tax sale lands of $31,169.
[3] In addition, tax sale lands of $13,907.
[4] In addition, tax sale lands of $141,552, covered by reserve.
[5] In addition, tax sale lands of $21,490.
[6] After deducting reserve of $10,535. In addition, tax sale lands of $11,350.
[7] Includes $4,012,315 assessed for schools only.
[8] After deducting reserve of $6,236. In addition, tax sale lands of $17,155, covered by reserve.
[9] After deducting reserve of $2,941. In addition, tax sale lands of $1,998.
[10] After deducting reserve of $31,785. In addition, tax sale lands of $53,685, covered by reserve.
[11] Includes $25,019 tax extension agreements. In addition, tax sale lands, etc., $419,834. Reserve $204,112.
[12] In addition, $8,602,081 mine valuation, subject only to special rate. Total $14,684,319.
[13] Includes $179,126 received from mining companies.
[14] Includes tax agreements of $35,719, tax sale lands of $52,098 and after deducting reserve of $52,465.
[15] After deducting reserve of $6,736.
[16] After deducting reserve of $9,952.
[17] In addition, tax sale lands of $388,439. Reserve of $275,960 against tax arrears and tax sale lands.
[18] After deducting reserve of $3,054. In addition, tax sale lands of $17,314.
[19] Including tax sale lands of $23,193 and after deducting reserve of $22,545.
[20] After deducting reserve of $15,419.
[21] Including tax sale lands of $28,041 and after deducting reserve of $67,012.
[22] In addition, tax sale lands of $62,272. Reserve not deducted, $68,592.
[23] Including tax agreements and after deducting reserve of $2,632. In addition, tax sale lands of $51,085 covered by reserve.
[24] Reserve of $25,272 against this.
[25] Includes $319,819 received from mining companies.
[26] After deducting reserve of $4,628. In addition, tax sale lands of $39,222, against which reserve of $28,763.
[27] In addition, mines assessed on income, but otherwise exempt, $16,206,541.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Petrolia	$ 55,143	$ 21,128[1]	$105,352	$ 38.01	5.1%	$	$	$105,352	$ 38.01	$	$ 16,346	$ .....
Picton	16,964	.....	78,994	22.05	2.9%	.....	.....	78,994	22.05	.....	.....	.....
Port Colborne	176,097	437,246[1]	1,007,655	155.43	20.7%	.....	.....	1,007,655	155.43	.....	.....	.....
Port Hope	48,644	118,486[1]	251,474	52.26	7.0%	11,904	2.47	239,570	49.79	.....	.....	.....
Prescott	130,000	47,707[1]	194,437	66.47	8.9%	57,721	19.73	136,716	46.74	.....	15,500	.....
Preston	39,088	108,508	382,629	60.81	8.1%	.....	.....	382,629	60.81	.....	74,600	.....
Renfrew	141,706	26,000	570,813	106.67	14.2%	6,785	1.26	564,028	105.41	.....	21,500	.....
Riverside	120,399†	639,656†	2,687,781[5]	528.47	70.5%	.....	.....	2,687,781	528.47	See note [5]	[6]	.....
Rockland	.....	.....	39,580[7]	18.67	2.5%	.....	.....	39,580	18.67	.....	2,000	.....
St. Mary's	118,934	29,419	286,022	71.20	9.5%	66,305	16.51	219,717	54.69	.....	25,700	.....
Simcoe	208,309	69,650	435,293	69.61	9.3%	.....	.....	435,293	69.61	.....	.....	.....
Sioux Lookout	38,009	.....	63,821	33.02	4.4%	.....	.....	63,821	33.02	.....	19,750	.....
Smith's Falls	19,374	233,469	634,616	81.98	10.9%	.....	.....	634,616	81.98	.....	47,200	.....
Stamford Twp.	228,885	280,193	906,038	113.50	15.1%	.....	.....	906,038	113.50	.....	39,107	.....
Strathroy	29,227	39,531[1]	133,255	47.49	6.3%	.....	.....	133,255	47.49	.....	6,188	.....
Sturgeon Falls	.....	82,930	291,660[3]	60.36	8.0%	.....	.....	291,660	60.36	.....	.....	.....
Swansea	93,199	401,426	964,627	151.31	20.2%	.....	.....	964,627	151.31	.....	31,847	.....
Teck Twp.	479,096	16,743	1,696,032[8]	77.24	10.3%	.....	.....	1,696,032	77.24	107,750	40,381	.....
Tecumseh	10,718†	61,982[1]†	499,197[4]	223.15	29.7%	.....	.....	499,197	223.15	.....	.....	.....
Thorold	159,721	248,535[1]	615,952	122.26	16.3%	.....	.....	615,952	122.26	.....	.....	.....
Tillsonburg	26,350	14,697	284,654	65.05	8.7%	5,077	1.16	279,577	63.89	.....	.....	.....
Tisdale Twp.	269,773	18,739[1]	745,754	78.02	10.4%	.....	.....	745,754	78.02	.....	156,455	.....
Trenton	178,958	128,647	747,838	103.55	13.8%	.....	.....	747,838	103.55	.....	47,664	.....
Walkerton	.....	6,502	92,906	36.82	4.9%	.....	.....	92,906	36.82	.....	48,500	.....
Wallaceburg	49,467	8,735[1]	208,644	43.62	5.8%	.....	.....	208,644	43.62	.....	21,125	.....
Waterloo	211,904	172,560[1]	526,004	61.00	8.1%	.....	.....	526,004	61.00	.....	20,060	.....
Weston	209,808	193,626	912,315	172.49	23.0%	.....	.....	912,315	172.49	14,299	.....	.....
Whitby	86,736	2,049	337,736	87.42	11.6%	.....	.....	337,736	87.42	.....	40,517	.....
Wingham	623	21,991	163,451	76.05	10.1%	30,800[2]	14.33	132,651	61.72	.....	30,500	.....
York Twp. North	473,388	1,215,253[1]	2,710,814	148.90	19.8%	.....	.....	2,710,814	148.90	50,600	100,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements. † Unmatured debt only.

[2] Includes $5,544 Sandwich East Twp. debenture and $1,983 Riverside. Actuarial requirements, $23,277.

[3] Includes $104,592 overdue principal.

[4] Includes $290,990 overdue principal and amount owing Sandwich East, but not $95,679 S.W. & A. Rly. guarantee, $57,522 separate schools, nor $174,593 interest unpaid.

[5] Includes $116,414 unsold bonds, against which a bank loan of $73,773. Also overdue principal of $1,381,715, debts assumed from Sandwich East of $56,384, and share of Essex Border Utilities debt of $47,975. Does not include S.W. & A. Rly. guarantee of $199,594, nor separate school debt of $149,735.

[6] Interest due and unpaid of $814,008.

[7] Includes $18,888 overdue principal, but not $11,469 interest due and unpaid.

[8] In addition, 1938 separate school debt of $149,791.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
					GROSS TOTAL							
	Waterworks	Electric Light and Power	Housing (x)	Others	Amount	Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Petrolia	$ 6,489	$ 12,030	$	$	$ 18,519	$ 6.68	$	$ 18,519	$ 6.68	$ 2,308S	$ 1,885S	$ .....
Picton	38,656	.....	.....	.....	38,656	10.79	.....	38,656	10.79	2,496S	644D	.....
Port Colborne	53,572	44,481	18,615	.....	116,668	18.00	.....	116,668	18.00	4,242S	5,459S	.....
Port Hope	30,936	.....	.....	.....	30,936	6.43	11,904	19,032	3.96	20S	2,597D	
Prescott	.....	.....	.....	.....	.....	.....	.....	.....	.....	646S	2,510S [2]	
Preston	40,035	24,712	.....	.....	64,747	10.29	.....	64,747	10.29	1,243D	1,065D	.....
Renfrew	35,996*y*	213,407	.....	.....	249,403	46.61	.....	249,403	46.61	6,196S	11,016S	.....
Riverside	.....	26,085†	53,002†	.....	79,087	15.55	.....	79,087	15.55	.....	4,042S [3]	.....
Rockland	10,818†	4,747†	.....	.....	15,565	7.34	.....	15,565	7.34	205S	462S	.....
St. Mary's	25,917	25,672	.....	.....	51,589	12.84	17,495	34,094	8.48	905S	1,741D	.....
Simcoe	35,108	33,695	.....	.....	68,803	11.00	.....	68,803	11.00	6,331S	5,568S	.....
Sioux Lookout	.....	.....	10,402	.....	10,402	5.38	.....	10,402	5.38	.....	.....	.....
Smith's Falls	118,153	4,872	.....	.....	123,025	15.89	.....	123,025	15.89	3,794D	5,563S	.....
Stamford Twp.	[1]	96,840	19,280	.....	116,120	14.55	.....	116,120	14.55	1,474S	5,040S	.....
Strathroy	17,684	24,000	.....	.....	41,684	14.86	.....	41,684	14.86	2,614S	832S [3]	.....
Sturgeon Falls	38,099	3,413	.....	.....	41,512	8.59	.....	41,512	8.59	6,024D	9,065S	.....
Swansea	.....	76,380	.....	.....	76,380	11.98	.....	76,380	11.98	.....	9,650S	.....
Teck Township	[4]	.....	.....	.....	[4]	.....	.....	[4]	.....	[4]	.....	.....
Tecumseh	58,915†	4,850†	.....	.....	63,765	28.50	.....	63,765	28.50	1,292S	1,614S	.....
Thorold	161,986	.....	.....	.....	161,986	32.15	.....	161,986	32.15	9,441S	11,021S	.....
Tillsonburg	127,633	2,874	.....	.....	130,507	29.82	761	129,746	29.65	2,125S	3,885S	.....
Tisdale Twp.	375,364*y*	.....	.....	.....	375,364	39.27	.....	375,364	39.27	3,416S [5]	.....	.....
Trenton	97,516	40,832	.....	.....	138,348	19.16	.....	138,348	19.16	4,455S	2,364D	.....
Walkerton	16,728	44,800	.....	.....	61,528	24.39	.....	61,528	24.39	327S	80D	.....
Wallaceburg	125,110*y*	25,333	.....	.....	150,443	31.45	.....	150,443	31.45	6,049S	4,077D	.....
Waterloo	8,387	7,888	.....	2,998*g*	19,273	2.24	.....	19,273	2.24	4,023S	1,782D	2,141S*g*
Weston	44,761	16,573	.....	25,537*r*	86,871	16.42	.....	86,871	16.42	8,556S	506S	1,840D*r*
Whitby	110,535	20,543	14,610	.....	145,688	37.71	.....	145,688	37.71	365D	4,960S	.....
Wingham	55,098	25,370	.....	.....	80,468	37.44	10,107	70,361	32.74	892D	4,645S [3]	.....
York Twp. North	113,398	256,456	.....	33,448*r*	403,302	22.15	.....	403,302	22.15	1,347S	16,611S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

† Unmatured debt only.
r Street railway.
S Surplus.
[1] On local improvement basis.
[2] Before depreciation.
g Gas.
y Waterworks and sewers.
D Deficit.
[3] As at Dec. 31st, 1938.
[4] Waterworks and sewer debt, $1,040,482, of which $22,545 on general account, $36,343 in School Section No. 1. Deficit on operation before debt charges, $1,500. In School Section No. 2, debt $981,594, and surplus on operation $82,462, before debt charges.
[5] Before debt charges.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1939	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Amos	1,488	2,153	3,059	$1,612,720	$ 527	$21,720	$33,151	$54,871	$17.94	$ 9,125	$12,115	$ 6.94
Arvida (June 30th, 1940)	.....	.....	3,425	4,253,778	1,242	62,045‡	64,883	126,928	37.06	1,552	1,684‡	.94
Asbestos (Sept. 30th, 1939)	2,189	4,396	5,116	2,453,266	479	26,037	38,611	64,648	12.64	6,583	4,812	2.23
Aylmer	2,970	2,835	3,631	1,479,446	407	22,287	26,095	48,382	13.32	38,271	24,113	17.18
Bagotville	2,204	2,468	3,225	894,266	277	10,960	12,012	22,972	7.12	30,118	39,656	21.64
Baie St. Paul*	2,291	2,916	2,500	295,515	118	5,743	5,698[3]	11,441	4.58	4,083	4,357	3.38
Beauharnois (Dec. 15th, 1939)	2,250	3,720	4,000	2,343,604	586	22,773‡	30,141	52,914	13.23	13,134	6,006‡	4.78
Beauport	3,240	3,242	3,582	1,839,452	513	19,338	22,232	41,570	11.60	13,818	21,837	9.95
Berthier*	2,193	2,431	2,580	1,525,690	591	9,128	18,308	27,436	10.63	17,259	3,879	8.19
Black Lake	2,656	2,167	3,000	1,188,625	396	11,340	17,923	29,263	9.75	36,827	37,444	24.76
Buckingham	3,835	4,638	4,385	3,858,355	880	28,445	49,301	77,746	17.73	20,857	23,532	10.12
Cap de la Madeleine*	6,738	8,748	11,719	6,112,312	522	84,110‡	143,123[6]	227,233[6]	19.39	26,459	19,441‡	3.91
Charny*	2,265	2,823	3,000	583,425	194	10,093‡	5,251	15,344	5.11	5,320	4,361‡	3.23
Coaticook*	3,554	4,004	4,498	2,332,775	518	22,416	36,956	59,372	13.20	22,969	15,625	8.58
Donnacona*	1,225	2,631	3,100	1,734,250	559	28,220	13,007	41,227	13.30	2,431	11,845	4.61
Dorval (June 30th, 1939)	1,466	2,052	2,000	3,714,411	1,857	19,785	72,655	92,440	46.22	37,473	19,948	28.71
Drummondville	2,852	6,609	10,278	6,108,570[4]	594	62,347	189,410	251,757	24.49	65,907	16,874	8.05
East Angus*	3,802	3,566	3,266[3]	2,483,653[3]	760	21,273	61,715	82,988	25.41	25,642	8,759	10.53
Farnham	3,343	4,205	4,032	2,154,922	534	24,302	50,079	74,381	18.45	16,837[5]	12,503	7.27
Giffard	1,254	3,573	3,550	1,190,655	335	12,099‡	16,825	28,924	8.15	10,713	9,309‡	5.64
Grand'Mere (Jan. 31st, 1941)	7,631	6,461	8,500	15,609,013	1,836	119,064‡	177,319	296,383	34.87	20,819	9,826‡	3.61
Iberville	2,454	2,778	3,400	1,576,083	463	17,317	34,019	51,336	15.10	32,086	10,238	12.45
Jonquiere	4,851	9,448	12,700	4,726,822	372	67,756	76,133	143,889	11.33	30,900	40,229	5.60
Kenogami	2,557	4,500	5,000	1,715,644	343	71,513‡	74,830	146,343	29.27	38,037	19,359‡	11.48
Lachute	2,592	3,906	4,579	2,343,525	512	30,849	32,892	63,741	13.92	13,459	14,775	6.17
La Malbaie	1,883	2,408	2,393	846,125	354	15,152	10,458	25,610	10.70	1,982	3,625	2.34
Laprairie	2,158	2,774	3,000	981,430	327	15,431‡	17,564	32,995	10.99	12,336	2,533‡	4.95
La Salle[1]*	726	2,362	3,716	8,635,162	2,324	58,097‡	232,735	290,832	78.26	57,250	6,805‡	17.24
La Tuque (Apr. 30th, 1940)	5,603	7,837	10,150	6,957,213	685	68,005‡	107,886	175,891	17.33	68,801	20,110‡	8.76
Lauzon	6,428	7,084	7,224	3,540,163	490	18,477	40,424	58,901	8.15	69,782	9,158	10.93
Laval-des-Rapides	1,989	2,716	4,000	1,272,225	318	16,015	26,271	42,286	10.57	21,591	8,895	7.62
Longueuil	4,682	5,407	6,500	4,662,050	717	41,843	133,305	175,148	26.95	53,076	13,590	10.26
Loretteville*	2,066	2,251	2,573	1,189,108	462	16,269	14,795	31,064	12.07	11,100	25,872	14.37
Louiseville*	1,772	2,365	3,400[3]	1,871,997	550	3,946	34,981	38,927	11.45	17,708	966	5.49
Magog (Nov. 30th, 1939)	5,159	6,302	8,339	2,771,466	332	38,718	54,734	93,452	11.21	46,854	*m*	5.62
Megantic	3,140	3,911	4,036	1,383,186	342	18,021	24,164	42,185	10.45	36,746	*m*	9.11
Montmagny	4,145	3,927	4,300	1,638,063	381	13,924	42,225	56,149	13.06	23,791	13,345	8.64

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* Municipal information as at Dec. 31st, 1940.
‡ Information as at June 30th, 1940.
¶ See Note, page 25.
m Included in municipal.
[1] Under Montreal Metropolitan Commission.
[2] Includes fees unpaid. Date also differs from municipal, being usually June 30th, 1939.
[3] As at Dec. 31st, 1939.
[4] In addition, $2,515,500 taxed at fixed amount.
[5] In addition, consolidated taxes of $17,142. There is a reserve of $9,000 against uncollectible accounts, including water taxes.
[6] Includes special tax of $42,919.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only)
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Amos	$ 38,700	$164,300	$203,000	$ 66.36	8.8%	$ 7,343	$ 2.40	$195,657	$ 63.96	$ 3,000
Arvida (June 30th, 1940)	268,000‡	423,000	691,000	201.75	26.9%	.....	.....	691,000	201.75	.....
Asbestos (Sept. 30th, 1939)	44,700	41,700	86,400	16.89	2.2%	.....	.....	86,400	16.89	11,700
Aylmer	62,996	385,974	448,970	123.65	16.5%	8,229	2.27	440,741	121.38	14,727
Bagotville	110,400	640,033	750,433	232.69	31.0%	.....	.....	750,433	232.69	26,878
Baie St. Paul*	49,000	31,400	80,400	32.16	4.3%	.....	.....	80,400	32.16	.....
Beauharnois (Dec. 15th, 1939)	142,500‡	249,800	392,300	98.07	13.1%	44,749	11.19	347,551	86.88	6,707
Beauport	35,240	278,500	313,740	87.59	11.7%	.....	.....	313,740	87.59	28,450
Berthier*	36,800	201,900	238,700	92.52	12.3%	.....	.....	238,700	92.52	.....
Black Lake	97,200	232,325	329,525	109.84	14.6%	451	.15	329,074	109.69	3,200
Buckingham	33,092	403,100	436,192	99.47	13.3%	45,155	10.30	391,037	89.17	.....
Cap de la Madeleine*	358,400‡	867,700	1,226,100	104.62	13.9%	.....	.....	1,226,100	104.62	114,680
Charny*	18,300‡	8,400	26,700	8.90	1.2%	.....	.....	26,700	8.90	.....
Coaticook*	49,500	442,500	492,000	109.38	14.6%	92,993	20.67	399,007	88.71	.....
Donnacona*	135,525‡	12,400	147,925	47.72	6.4%	.....	.....	147,925	47.72	.....
Dorval (June 30th, 1939)	110,600	527,180	637,780	318.89	42.6%	153,760	76.88	484,020	242.01	22,892
Drummondville	242,900	1,565,586	1,808,486	175.96	23.4%	79,587	7.74	1,728,899	168.21	66,000
East Angus*	46,600	401,250	447,850	137.12	18.3%	76,234	23.34	371,616	113.78	.....
Farnham	106,100	427,300[2]	533,400	132.29	17.6%	.....	.....	533,400	132.29	26,180
Giffard	29,800‡	155,000	184,800	52.06	6.9%	.....	.....	184,800	52.06	5,045
Grand'Mere (Jan. 31st, 1941)	567,400‡	1,860,700	2,428,100	285.66	38.1%	216,988	25.53	2,211,112	260.13	20,000
Iberville	56,800	196,900	253,700	74.62	9.9%	46,500*x*	13.68	207,200	60.94	.....
Jonquiere	407,800	1,282,000	1,689,800	133.06	17.7%	.....	.....	1,689,800	133.06	.....
Kenogami	202,800‡	747,175	949,975	189.99	25.3%	.....	.....	949,975	189.99	.....
Lachute	62,449	228,903	291,352	63.63	8.5%	.....	.....	291,352	63.63	.....
La Malbaie	37,000	28,350	65,350	27.31	3.6%	8,280	3.46	57,070	23.85	.....
Laprairie	29,500‡	133,500	163,000	54.33	7.2%	.....	.....	163,000	54.33	.....
La Salle[1]*	281,200‡	1,141,910	1,423,110	382.97	51.1%	346,653	93.29	1,076,457	289.68	70,000
La Tuque (Apr. 30th, 1940)	235,500‡	1,188,918	1,424,418	140.34	18.7%	126,887	12.50	1,297,531	127.84	10,948
Lauzon	8,900	333,820	342,720	47.44	6.3%	.....	.....	342,720	47.44	.....
Laval-des-Rapides	50,600	397,200	447,800	111.95	14.9%	.....	.....	447,800	111.95	.....
Longueuil	126,183	1,581,300	1,707,483	262.69	35.0%	90,402	13.91	1,617,081	248.78	51,422
Loretteville*	28,763	262,000	290,763	113.00	15.0%	.....	.....	290,763	113.00	.....
Louiseville*	.....	205,600	205,600	60.47	8.1%	.....	.....	205,600	60.47	.....
Magog (Nov. 30th, 1939)	196,050	260,210	456,260	54.71	7.3%	16,650	1.99	439,610	52.72	.....
Megantic	18,800‡	316,480	335,280	83.07	11.1%	.....	.....	335,280	83.07	.....
Montmagny	88,500	278,100	366,600	85.25	11.4%	.....	.....	366,600	85.25	12,932

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at Dec. 31st, 1940.
‡ Information as at June 30th, 1940.
[1] Under Montreal Metropolitan Commission.
x Approximate.
¶ See Note, page 25.
[2] In addition, contingent liability of $100,000 debentures assumed by Southern Canada Power Co. Ltd. upon purchase of electric plant.

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TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C—Catholic P—Protestant
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Amos	$	$	$	$	$	$1,645,380	$21,720	$ 38,700	$ 7,343	$ 500	C. and P.
Arvida (June 30th, 1940)	251,253	.....	.....	251,253	73.36	5,244,053‡	62,045‡	268,000‡	.....‡	2,000‡	C. and P.
Asbestos (Sept. 30th, 1939)	22,000*x*	?	.....	?	.....	2,346,015	26,037	44,700	.....	.....	C. and P.
Aylmer	243,017*v*	.....	.....	243,017	66.93	2,775,059	22,287	62,996	8,229	6,680	C. and P.
Bagotville	173,421*yv*	311,955*v*	.....	485,376	150.50	876,824	10,960	110,400	.....	15,329	C.
Baie St. Paul*	2,475	.....	.....	2,475	.99	287,175	5,743	49,000	.....	.....	C.
Beauharnois (Dec. 15th, 1939)	129,200	.....	.....	129,200	32.30	2,291,174‡	22,773‡	142,500‡	10,774‡	.....‡	C.
Beauport	?	.....	.....	?	.....	2,212,522	19,338	35,240	.....	1,726	C. and P.
Berthier*	117,600*v*	.....	.....	117,600	45.58	1,521,370	9,128	36,800	.....	.....	C.
Black Lake	100,000*x*	.....	.....	100,000	33.33	1,134,045	11,340	97,200	451	18,110	C.
Buckingham	93,100	73,000	.....	166,100	37.88	3,673,387	28,445	33,092	.....	.....	C. and P.
Cap de la Madeleine*	[2]	.....	.....	[2]	.....	6,469,920‡	84,110‡	358,400‡	.....‡	11,114‡	C.
Charny*	.....	.....	.....	.....	.....	576,725‡	10,093‡	18,300‡	.....‡	.....‡	C.
Coaticook*	138,100	210,000	.....	348,100	77.39	2,337,723	22,416	49,500	.....	2,059	C. and P.
Donnacona*	.....	.....	.....	.....	.....	2,685,800	28,220	135,525‡	.....‡	.....‡	C. and P.
Dorval (June 30th, 1939)	439,169*yv*	.....	.....	439,169	219.58	2,800,000	19,785	110,600	14,179	11,115	C.
Drummondville	451,379*v*	.....	.....	451,379	43.92	8,386,480	62,347	242,900	.....	.....	C. and P.
East Angus*	60,000*x*	.....	.....	60,000	18.37	2,417,700	21,273	46,600	.....	6,567	C. and P.
Farnham	118,200	.....	.....	118,200	29.32	2,555,105	24,302	106,100	.....	.....	C. and P.
Giffard	75,000*x*	.....	.....	75,000	12.13	1,209,955‡	12,099‡	29,800‡	.....‡	3,300‡	C.
Grand'Mere (Jan. 31st, 1941)	194,771	92,069	73,100*h*†	353,740	41.62	15,666,287‡	119,064‡	567,400‡	49,513‡	.....‡	C.
Iberville	?	.....	.....	?	.....	1,496,530	17,317	56,800	.....	.....	C. and P.
Jonquiere	297,729*v*	491,361*v*	.....	789,090	62.13	4,517,066	67,756	407,800	.....	.....	C.
Kenogami	160,000	.....	.....	160,000	32.00	7,945,865‡	71,513‡	202,800‡	.....‡	17,663‡	C. and P.
Lachute	100,000*x*	.....	.....	100,000	21.84	1,709,735‡P.	30,849	62,449	.....	6,500	C. and P.
La Malbaie	25,000*x*	.....	.....	25,000	10.45	1,683,555[3]	15,152	37,000	8,280	.....	C.
Laprairie	35,000*x*	.....	.....	35,000	11.67	1,007,080‡	15,431‡	29,500‡	.....‡	.....‡	C. and P.
La Salle[1]*	213,859*v*	.....	.....	213,859	57.55	8,704,668‡	58,097‡	281,200‡	27,560‡	5,000‡	C.
La Tuque (Apr. 30th, 1940)	378,600	.....	203,000*h*	581,600	57.30	7,507,543‡	68,005‡	235,500‡	.....‡	13,000‡	C. and P.
Lauzon	?	.....	.....	?	.....	2,339,482	18,477	8,900	.....	7,000	C.
Laval-des-Rapides	135,972*v*	.....	.....	135,972	33.99	1,197,083	16,015	50,600	.....	.....	C. and P.
Longueuil	232,064*v*	.....	.....	232,064	35.70	4,227,537	41,843	126,183	.....	6,000	C. and P.
Loretteville*	?	.....	.....	?	.....	1,602,190	16,269	28,763	.....	17,255	C. and P.
Louiseville*	198,419*v*	.....	.....	198,419	58.36	1,284,998	3,946	.....	.....	4,650	C. and P.
Magog (Nov. 30th, 1939)	15,000*x*	80,000*x*	.....	95,000	11.39	4,074,080	38,718	196,050	.....	.....	C. and P.
Megantic	19,280	232,200	.....	251,480	62.31	1,378,668‡	18,021‡	18,800‡	.....‡	.....‡	C. and P.
Montmagny	.....	.....	.....	.....	.....	1,465,648	13,924	88,500	.....	.....	C.

* Municipal information as at Dec. 31st, 1940.
h Housing.
x Approximate.
[1] Under Montreal Metropolitan Commission.
[3] Not including assessment of incorporated companies.
‡ Information as at June 30th, 1940.
v At asset value; debt not reported.
y Waterworks and sewers.
[2] Debt consolidated.
† As at Jan. 31st, 1940.
¶ As at June 30th, 1939. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are usually administered by separate boards. For school tax arrears see page 23.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1939	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Montreal East [1]	1,776	2,242	2,360	$13,047,506	$5,529	$45,876	$321,104	$366,980	$155.50	$49,247	$ 881	$21.24
Montreal North [1]	1,360	4,519	5,620	2,358,083	420	[6]	143,203	143,203	25.48	56,714	.....	10.09
Montreal West [1]	1,882	3,190	3,300	7,041,766	2,134	120,333	136,994	257,327	77.98	58,096	.....	17.61
Montmorency	3,600	4,575	5,129	1,071,001	209	21,261	15,835	37,096	7.23	16,446	2,547	3.70
Mount Royal [1]	160	2,174	4,195	7,255,058	1,729	86,294	191,870	278,164	66.31	36,917	3,860	9.72
Mont Joli*	2,799	3,143	3,200	764,150	239	12,085‡	15,283	27,368	8.55	8,915	8,861‡	5.55
Mont Laurier	2,211	2,394	2,574	694,051	270	7,679	8,464	16,143	6.27	2,957	4,374	2.85
Nicolet	2,342	2,868	3,600	762,177	212	11,480	21,040	32,520	9.03	16,386	7,107	2.31
Noranda (May 31st, 1940)	.....	2,246	6,000	3,142,779 [3]	524	73,098	123,997	197,095	32.85	19,923	7,460	4.56
Pointe a Gatineau	1,919	2,282	2,300	555,000	241	10,971	9,400	20,371	8.86	12,793	14,845	12.02
Pointe aux Trembles [1]	1,764	2,970	5,071	2,741,287	541	47,622	108,970	156,592	30.88	37,523	451	7.49
Pointe Claire	2,617	4,872	4,850	5,401,702	1,114	54,403‡	148,738	203,141	41.88	83,127	24,981‡	22.29
Port Alfred (June 30th, 1939)	1,213	2,342	3,025	6,987,000	2,310	43,086†	58,017	101,103	33.42	5,968	9,218‡	5.02
Priceville	.....	2,310	2,245	535,921	239	7,240	4,009	11,249	5.01	2,276	1,884	1.85
Richmond (Sept. 30th, 1939)	2,450	2,596	3,150	1,808,902	574	13,931	28,612	42,543	13.51	4,810	7,519	3.91
Rimouski	3,612	5,589	6,700	4,673,385	698	19,344‡	62,297*w*	81,641	12.19	58,763*w*	18,733‡	11.57
Riviere du Loup*	7,703	8,499	8,925	3,628,605	407	44,767	90,808	135,575	15.19	119,732	39,767	17.87
Roberval*	2,068	2,770	2,748	1,282,110	467	11,873	19,733	31,606	11.50	15,972	9,004	9.09
Rouyn	.....	3,225	8,000	3,333,075	417	51,020	95,136	146,156	18.27	32,403	50,191	10.32
Saindon	1,793	2,355	2,200	435,030	198	6,779	7,352	14,131	6.42	4,882	6,857	5.34
Ste. Agathe des Monts	2,812	2,949	3,200	1,823,140	570	20,459	40,535	60,994	19.06	22,709	17,463	12.55
Ste. Anne de Bellevue*	2,212	2,417	2,800	2,657,173	949	17,824	23,789	41,613	14.86	8,132	13,422	7.70
St. Joseph d'Alma	850	3,970	6,000	1,503,437	251	20,991‡	26,976	47,967	7.99	41,472	19,254‡	10.12
St. Jerome (Terrebonne Co.)	5,491	8,967	10,427	4,849,615	465	52,921	111,160	164,081	15.74	42,815	32,429	7.22
St. Jerome de Matane [4]	3,050	4,757	4,936	1,906,241	386	15,337	20,405	35,742	7.24	11,920	17,910	6.04
St. Joseph de Grantham	.....	2,812	4,850	1,161,045	239	16,175†	19,787	35,962	7.41	11,817	17,776†	6.10
St. Lambert	3,890	6,075	6,476	10,243,987	1,582	89,309	243,208	332,517	51.35	161,389	83,280 [5]	37.78
St. Laurent [1]	3,232	5,348	6,100	3,672,717	602	70,327	153,183	223,510	36.64	117,908	40,085	25.90
St. Pierre [1]*	3,535	4,185	4,184	3,732,448	892	37,546	74,578	112,124	26.80	31,469	24,128	13.29
Ste. Therese	3,043	3,292	3,760	1,746,550	465	28,434	36,161	64,595	17.18	26,828	22,299	13.07
Terrebonne*	2,056	1,955	2,100	1,295,540	617	3,790	21,669*x*	25,459	12.12	21,246	1,513	10.84
Val d'Or	.....	.....	6,500	2,722,020	419	33,862‡	65,941	99,803	15.35	23,370	17,100‡	6.23
Victoriaville (July 31st, 1940)	3,759	6,213	8,574	3,354,340	391	32,658	44,308	76,966	8.98	40,192 [7]	5,416	5.32
Waterloo	2,063	2,193	3,056	1,486,925	487	17,198‡	23,859	41,057	13.43	19,578	6,538‡	8.54
Windsor	2,330	2,720	3,202	2,297,385	717	13,826	25,349	39,175	12.23	8,946	9,363	5.72

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* Municipal information as at Dec. 31st, 1940.
† As at June 30th, 1938.
w Includes water tax.
[1] Under Montreal Metropolitan Commission.
‡ As at June 30th, 1940.
¶ See Note, page 28.
x Approximate.
[2] Includes fees unpaid. Date also differs from municipal, being usually June 30th, 1939.
[3] As at May 31st, 1939.
[4] Now called Town of Matane.
[5] After deducting reserve of $55,248.
[6] See page 28.
[7] After deducting reserve of $25,403.

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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only)
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Montreal East [1]	$193,100	$3,665,847	$3,858,947	$1,635.15	218.0%	$871,673	$369.35	$2,987,274	$1,265.79	$ .....
Montreal North [1]	.....	2,523,085 [2]	2,523,085	448.95	59.9%	303,027	53.92	2,220,058	395.03	1,742,840 [4]
Montreal West [1]	574,110	1,182,000	1,756,110	532.15	70.9%	574,476	174.08	1,181,634	358.07	.....
Montmorency	89,600	33,397	122,997	23.98	3.2%	.....	.....	122,997	23.98	.....
Mount Royal [1]	109,600	2,522,641	2,632,241	627.47	83.6%	860,923	205.23	1,771,318	422.24	25,050
Mont Joli*	24,500‡	417,200	441,700	138.03	18.4%	.....	.....	441,700	138.03	.....
Mont Laurier	27,000	107,832	134,832	52.38	6.9%	.....	.....	134,832	52.38	365
Nicolet	51,900	144,800	196,700	54.64	7.3%	.....	.....	196,700	54.64	.....
Noranda (May 31st, 1940)	112,000	336,600	448,600	74.77	9.9%	.....	.....	448,600	74.77	.....
Pointe a Gatineau	49,000	38,000	87,000	37.83	5.0%	.....	.....	87,000	37.83	.....
Pointe aux Trembles [1]	424,923	3,624,866 [3]	4,049,789	798.62	106.5%	575,339	113.46	3,474,450	685.16	3,390,676 [4]
Pointe Claire	164,400‡	991,000	1,155,400	238.23	31.8%	471,096	97.13	684,304	141.09	115,967
Port Alfred (June 30th, 1939)	158,000‡	234,600	392,600	129.78	17.3%	.....	.....	392,600	129.78	10,318
Priceville	6,000	21,800	27,800	12.38	1.6%	.....	.....	27,800	12.38	.....
Richmond (Sept. 30th, 1939)	34,200	149,278	183,478	58.25	7.7%	14,545	4.62	168,933	53.63	1,198
Rimouski	49,600‡	595,600	645,200	96.30	12.8%	123,643	18.45	521,557	77.85	17,900
Riviere du Loup*	253,367	1,550,800	1,804,167	202.15	26.9%	35,912	4.02	1,768,255	198.12	.....
Roberval*	28,993	112,223	141,216	51.39	6.9%	42,700	15.54	98,516	35.85	23,200
Rouyn	147,770	610,825 [5]	758,595	94.82	12.6%	2,382	.30	756,213	94.52	.....
Saindon	.....	75,142	75,142	34.15	4.5%	24,342	11.06	50,800	23.09	394
Ste. Agathe des Monts	62,700	502,600	565,300	176.65	23.5%	67,566	21.11	497,734	155.54	10,000
Ste. Anne de Bellevue*	21,400	356,100	377,500	134.82	17.9%	142,191	50.78	235,309	84.04	.....
St. Joseph d'Alma	178,800‡	565,000 [6]	743,800	123.96	16.5%	.....	.....	743,800	123.96	7,200
St. Jerome (Terrebonne Co.)	170,780	750,861	921,641	88.39	11.8%	273,773	26.26	647,868	62.13	3,273
St. Jerome de Matane	61,200	202,400	263,600	53.40	7.1%	.....	.....	263,600	53.40	27,545
St. Joseph de Grantham	33,300†	156,700	190,000	39.18	5.2%	.....	.....	190,000	39.18	20,100
St. Lambert	391,800	3,690,000	4,081,800	630.30	84.0%	.....	.....	4,081,800	630.30	19,944
St. Laurent [1]	341,591‡	1,852,380	2,193,971	359.67	47.9%	361,246	59.22	1,832,725	300.45	51,000
St. Pierre [1]*	180,800	825,350	1,006,150	240.48	32.1%	243,281	58.15	762,869	182.33	20,000
Ste. Therese	96,267	157,550	253,817	67.51	9.0%	.....	.....	253,817	67.51	25,248
Terrebonne*	.....	366,448	366,448	174.50	23.3%	.....	.....	366,448	174.50	.....
Val d'Or	64,900‡	533,800	598,700	92.11	12.3%	.....	.....	598,700	92.11	43,400
Victoriaville (July 31st, 1940)	115,250	619,575	630,332	73.52	9.8%	.....	.....	630,332	73.52	53,001
Waterloo	45,200‡	111,600	156,800	51.31	6.8%	14,505	4.75	142,295	46.56	.....
Windsor	44,000	71,000	115,000	35.91	4.8%	.....	.....	115,000	35.91	7,000

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at Dec. 31st, 1940.
† As at June 30th, 1938.
‡ As at June 30th, 1940.
¶ See Note, page 28.

[1] Under Montreal Metropolitan Commission.
[2] Includes $1,481,085 from Montreal Metropolitan Commission.
[3] Includes $2,116,866 from Montreal Metropolitan Commission.
[4] Advance from Montreal Metropolitan Commission.
[5] Includes past-due bonds of $11,635.
[6] Includes past-due bonds, coupons and interest.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C—Catholic P—Protestant
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Montreal East [1]	$	$	$	$	$	$15,241,160	$45,876	$193,100	$	$	C.
Montreal North [1]	474,049*v*	.....	.....	474,049	84.35	— — — — — — Annexed to Montreal for School Purposes — — — — — —					
Montreal West [1]	81,888	102,803	.....	184,691	55.97	9,971,895	120,333	574,110	39,186	3,516	.....
Montmorency	.....	.....	.....	.....	.....	3,085,445	21,261	89,600	.....	8,500	.....
Mount Royal [1]	180,000*x*	.....	.....	180,000	42.91	6,926,994	86,294	109,600	12,113	349,562	C. and P.
Mont Joli*	409,900	.....	.....	409,900	128.09	755,345‡	12,085‡	24,500‡	.....‡	.....‡	C.
Mont Laurier	87,956*v*	.....	.....	87,956	34.17	767,915	7,679	27,000	.....	.....	C.
Nicolet	70,000*x*	.....	.....	70,000	19.44	675,515	11,480	51,900	.....	15,000	C.
Noranda (May 31st, 1940)	317,700	.....	.....	317,700	52.95	9,542,778	73,098	112,000	.....	6,943	C. and P.
Pointe a Gatineau	.....	.....	.....	.....	.....	551,170	10,971	49,000	.....	.....	C.
Pointe aux Trembles [1]	.....	.....	.....	.....	.....	2,776,263	47,622	424,923	64,661	.....	C. and P.
Pointe Claire	383,352*v*	.....	.....	383,352	79.04	5,987,149‡	54,403‡	164,400‡	37,750‡	9,400‡	C. and P.††
Port Alfred (June 30th, 1939)	187,734*v*	.....	.....	187,734	62.06	6,614,020†	43,086†	158,000‡	.....‡	6,000‡	C.
Priceville	.....	.....	.....	.....	.....	670,647	7,240	6,000	.....	1,500	.....
Richmond (Sept. 30th, 1939)	70,000*x*	.....	.....	70,000	22.22	1,787,955	13,931	34,200	.....	147	C. and P.
Rimouski	363,300	.....	84,400*h*	447,700	66.82	2,960,854‡	19,344‡	49,600‡	7,199‡	8,400‡	C.
Riviere du Loup*	442,443	217,416	42,300*h*	702,159	78.67	3,718,805	44,767	253,367	.....	25,400	C. and P.
Roberval*	47,000*x*	.....	.....	47,000	17.10	1,249,820	11,873	28,993	.....	11,900	C.
Rouyn	343,637*yv*	.....	.....	343,637	42.95	3,260,474	51,020	147,770	2,382	5,000	C. and P.
Saindon	30,000*x*	.....	.....	30,000	13.64	679,670	6,779	.....	.....	4,756	.....
Ste. Agathe des Monts	159,174*v*	234,982*v*	.....	394,156	123.17	1,476,925	20,459	62,700	.....	.....	C.
Ste. Anne de Bellevue*	285,000 [2]	[2]	.....	285,000	101.79	2,587,448	17,824	21,400	.....	3,000	C. and P.
St. Joseph d'Alma	110,000*x*	40,000*x*	.....	150,000	25.00	1,549,952‡	20,991‡	178,800‡	.....‡	4,000‡	C.
St. Jerome (Terrebonne Co.)	391,095*v*	.....	.....	391,095	37.51	5,292,240	52,921	170,780	36,134	6,800	C.
St. Jerome de Matane	135,000*x*	.....	.....	135,000	27.35	2,119,190	15,337	61,200	.....	4,000	C.
St. Joseph de Grantham	.....	.....	.....	.....	.....	884,990†	16,175†	33,300†	.....†	44,200†	C.
St. Lambert	[3]	.....	.....	[3]	.....	8,017,186	89,309	391,800	.....	24,000	C. and P.
St. Laurent [1]	237,899*v*	.....	.....	237,899	39.00	5,449,918	70,327	341,591‡	12,447‡	35,391‡	C. and P.
St. Pierre [1]*	.....	.....	.....	.....	.....	4,273,080	37,546	180,800	.....	.....	.....
Ste. Therese	.....	.....	.....	.....	.....	2,073,963	28,434	96,267	.....	15,409	C. and P.
Terrebonne*	33,980	19,118	.....	53,098	25.28	1,263,415	3,790	.....	.....	8,100	C.
Val d'Or	486,695*v*	.....	.....	486,695	74.87	3,129,778‡	33,862‡	64,900‡	.....‡	13,000‡	C. and P.
Victoriaville (July 31st, 1940)	505,004*v*	.....	.....	505,004	58.90	2,968,851	32,658	115,250	.....	3,000	C.
Waterloo	78,413*v*	.....	.....	78,413	25.66	1,442,950‡	17,198‡	45,200‡	.....‡	.....‡	C. and P.
Windsor	30,000	28,000	.....	58,000	18.11	1,847,785	13,826	44,000	.....	.....	C.

* Municipal information as at Dec. 31st, 1940.
† As at June 30th, 1938.
h Housing.
x Approximate.
[1] Under Montreal Metropolitan Commission.
[3] Debt consolidated.
‡ Information as at June 30th, 1940.
v At asset value; debt not reported.
y Waterworks and sewers.
[2] Waterworks, sewers and electric light.
¶ As at June 30th, 1939. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are also usually administered by separate boards. For tax arrears of schools, see page 26.
†† Includes combined Pointe Claire and Beaconsfield Protestant school districts.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1939		TAXES COLLECTED IN 1939 (Current and Arrears)	1939 TAX LEVY UNPAID as at Dec. 31, 1939	ACCUMULATED TAX ARREARS (Including 1939 Taxes Unpaid) After Deducting Reserve, if any	
	Dominion Census		Town's Report										
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
NEW BRUNSWICK				(X)									
Bathurst (Feb. 28th, 1940)	3,327	3,300	4,000	$292,701	$ 73.17	$3,184,570	$ 796	$110,080[18]	$27.52	$105,459[18]	$13,878[11]	$22,378[11]	$ 5.59
Campbellton	5,570	6,505	7,200	500,304	69.49	5,082,965	706	168,510	23.40	144,949	62,157	155,326[16]	21.57
Chatham	4,506	4,017	4,017	‡	.....	1,435,527	357	75,543	18.80	61,926	36,814	74,727[13]	18.60
Dalhousie	1,958	3,974	5,000	414,539	82.91	2,406,380†	481	87,000	17.40	92,512	27,421	44,698	8.94
Edmundston	4,035	6,430	7,000	‡	.....	3,889,390	556	178,300	25.47	171,852	49,649	74,240[2]	10.61
Fredericton	8,114	8,830	10,135	718,516	70.89	10,910,852	1,076	308,659	30.45	303,600	76,496	94,149[3]	9.29
Newcastle	3,507	3,383	3,383	83,742	24.75	1,961,605	580	71,046	21.00	74,336	21,884	70,651[4]	20.88
Sackville	2,113	2,234	2,234	24,994	11.19	1,416,500	634	72,818	32.59	67,096	13,526	19,381[12]	8.68
Sussex (Oct. 31st, 1939)	2,198	2,252	2,300	97,739	42.49	1,266,800†	551	53,300*x*	23.17	50,000*x*	6,765[11]	12,118[11]	5.27
St. Stephen (Dec. 31st, 1938)	3,452	3,437	3,437	112,537	32.74	2,444,700	711	98,738	28.73	88,799	25,854	46,087[17]	13.41
Woodstock	3,380	3,259	3,300	104,000	31.51	2,595,600	787	84,766	25.69	82,627	25,141	39,860[10]	12.08
NOVA SCOTIA													
Amherst	9,998	7,450	7,450	503,618	67.60	3,857,220	518	176,141	23.64	169,319	38,943	96,488	12.95
Bridgewater	3,147	3,262	3,450	229,208	66.44	1,604,305	465	68,198	19.77	68,948	10,109	12,281	3.56
Dartmouth	7,899	9,100	11,000	458,371	41.67	5,112,695	465	194,246	17.66	196,597	57,209	79,212[1]	7.20
Dominion	2,390	2,846	3,400	116,371	34.22	399,830	118	37,692	11.08	38,156	15,954	30,495	8.97
Inverness	2,963	2,900	2,900	35,874	12.37	398,595	137	31,659	10.92	?	11,742	21,072[21]	7.27
Kentville	2,717	3,033	3,500	168,732	48.21	1,454,635	416	73,568	21.02	72,555	15,437	25,484	7.28
Liverpool	2,294	2,669	3,100	160,815	51.88	1,341,000	433	55,825	18.01	53,737	5,279	18,645	6.01
Lunenburg	2,792	2,727	2,925	85,873	29.36	1,536,750	525	75,488	25.81	76,672	5,458	9,336[15]	3.19
New Glasgow	8,974	8,858	9,000	400,267	44.47	5,676,825	631	183,732	20.41	187,796	55,647	97,656[5]	10.85
New Waterford	5,615	7,745	7,800	396,870	50.88	1,954,635	251	150,887	19.34	137,809	43,231	61,058[14]	7.83
North Sydney	6,585	6,139	6,600	239,140	36.23	2,252,555†	341	118,097	17.89	115,995	50,809	81,553[22]	12.36
Parrsboro	2,748	2,455	2,000	47,878	23.94	441,730	221	25,177	12.59	22,157	8,562	14,475	7.24
Pictou	2,988	3,152	3,152	162,092	51.42	1,460,915	463	51,589	16.37	52,531	8,861	15,934[6]	5.06
Springhill	4,958	6,355	6,350	263,936	41.57	1,134,416	179	115,132	18.13	106,173	33,007	50,379[7]	7.93
Stellarton	5,312	5,002	5,300	77,795	14.68	2,347,475	443	88,847	16.76	151,675	23,032	47,000[8]	8.87
Sydney Mines	8,327	7,769	8,000	‡	.....	2,000,000*x*	250	123,187	15.40	117,963	46,833	204,579	25.57
Trenton	2,844	2,613	2,613	87,471	33.48	1,253,855	480	58,161	22.26	55,052	10,638	24,920[20]	9.54
Truro	7,562	7,901	9,000	‡	.....	5,261,025	585	179,954	19.99	174,951	22,686	33,924	3.77
Westville	4,550	3,946	4,000	92,476	23.12	1,321,335	330	59,192	14.80	52,821	26,162	86,800[19]	21.70
Windsor	3,591	3,032	3,032	89,893	29.65	1,555,375	513	73,722	24.31	70,907	17,937	33,660	11.10
Yarmouth	7,073	7,055	7,055	288,365	40.87	4,263,200	604	196,965	27.92	184,772	52,387	75,601[9]	10.71
PRINCE EDWARD ISLAND													
Summerside (Dec. 31st, 1938)	3,228	3,759	4,000	420,396	105.10	3,175,500	794	53,439	13.36	55,007	1,353	4,221	1.06

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
‡ Not segregated.
[1] After deducting reserve of $22,511.
[2] After deducting reserve of $27,360.
[3] After deducting reserve of $70,000.
[4] After deducting reserve of $9,633.
[5] After deducting reserve of $5,000.
[6] After deducting reserve of $2,000.
[7] After deducting reserve of $9,492.
[8] After deducting reserve of $6,496.
[9] After deducting reserve of $44,213.
[10] After deducting reserve of $7,929.
[11] Not inclusive of school tax arrears.
[12] After deducting reserve of $9,868.
[13] After deducting reserve of $49,225.
[14] After deducting reserve of $36,116.
[15] Provision for uncollectibles of $4,488.
[16] After deducting reserve of $104,936.
[17] After deducting reserve of $11,549.
[18] Includes estimated school taxes of $26,000.
[19] After deducting reserve of $26,323.
[20] After deducting reserve of $5,000.
[21] After deducting reserve of $14,033.
[22] After deducting reserve of $76,582.
†As at Dec. 31st, 1938.
x Approximate.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
NEW BRUNSWICK												
Bathurst (Feb. 28th, 1940)	$ 49,000	$	$699,000	$174.71	25.3%	$219,299[11]	$54.82	$479,701	$119.92	$	$ 16,000	$
Campbellton	154,000	.....	1,112,595	154.53	20.6%	414,895	57.62	697,700	96.91	39,473	109,863	.....
Chatham	19,000	.....	438,000	109.04	14.5%	173,726	43.25	264,274	65.79	4,389	27,691[7]	.....
Dalhousie	85,000	.....	705,500	141.10	18.8%	47,461	9.49	658,039	131.61	20,000	21,228	.....
Edmundston	280,000	.....	1,474,960	210.71	28.1%	151,667	21.67	1,323,293	189.04	8,000	18,710	.....
Fredericton	190,000	.....	1,154,058[2]	113.87	15.2%	241,103	23.79	912,955	90.08	.....	35,811	.....
Newcastle	85,000	.....	351,000[3]	103.75	13.8%	247,258[4]	73.09	103,742	30.66	.....	15,000	.....
Sackville	.....	.....	371,000	166.07	22.1%	163,843	73.34	207,157	92.73	.....	.....	.....
Sussex (Oct. 31st, 1939)	60,000	.....	224,000	97.39	13.0%	113,954[6]	49.55	110,046	47.84	.....	1,845	.....
St. Stephen (Dec. 31st, 1938)	22,000	.....	499,200	145.24	19.4%	295,008	85.83	204,192	59.41	.....	33,128	.....
Woodstock	8,000	.....	180,682[5]	54.75	7.3%	.....	.....	180,682	54.75	.....	11,445	.....
NOVA SCOTIA												
Amherst	153,150	.....	1,041,600[10]	139.81	18.6%	507,121	68.07	534,479	71.74	.....	32,867	.....
Bridgewater	88,300	.....	631,600	183.07	24.4%	238,209	69.05	393,391	114.02	150,650[1]	17,503	.....
Dartmouth	318,500	.....	1,408,300[13]	128.02	17.0%	547,634	49.78	860,666	78.24	12,186	76,493	.....
Dominion	25,000	.....	164,700	48.44	6.4%	32,869	9.67	131,831	38.77	.....	8,189	.....
Inverness	.....	.....	65,750	22.67	3.0%	14,102	4.86	51,648	17.81	.....	4,395	.....
Kentville	126,500	.....	419,950	119.98	16.0%	154,868[12]	44.24	265,082	75.74	16,000	6,337	.....
Liverpool	71,600	.....	412,100	132.93	17.7%	103,835	33.49	308,265	99.44	.....	2,714	.....
Lunenburg	47,000	.....	317,500	108.55	14.5%	138,177	47.24	179,323	61.31	13,804	.....	.....
New Glasgow	189,000	.....	1,026,450	114.05	15.2%	548,325	60.92	478,125	53.13	.....	.....	.....
New Waterford	45,000	.....	449,000[8]	57.57	7.6%	52,130	6.69	396,870	50.88	.....	64,392[9]	.....
North Sydney	36,500	.....	486,500	73.71	9.8%	229,860	34.83	256,640	38.88	.....	23,984	.....
Parrsboro	12,500	.....	141,400	70.70	9.4%	37,054	18.53	104,346	52.17	.....	13,781	.....
Pictou	101,000	.....	353,500	112.15	14.9%	94,957	30.13	258,543	82.02	9,430	5,912	.....
Springhill	68,100	.....	414,200	65.23	8.7%	79,904	12.58	334,296	52.65	.....	37,820	.....
Stellarton	72,000	.....	275,500	51.98	6.9%	159,354	30.07	116,146	21.91	.....	.....	.....
Sydney Mines	98,000	.....	302,400	37.80	5.0%	43,668	5.46	258,732	32.34	.....	3,366	.....
Trenton	42,000	.....	239,300	91.58	12.2%	134,265	51.38	105,035	40.20	.....	.....	.....
Truro	345,600	.....	1,154,385	128.26	17.1%	542,640	60.29	611,745	67.97	.....	9,162	.....
Westville	60,000	.....	198,600	49.65	6.6%	31,803	7.95	166,797	41.70	.....	18,496	.....
Windsor	46,000	.....	277,300	91.46	12.2%	135,554	44.71	141,746	46.75	.....	75,084	.....
Yarmouth	120,000	.....	709,500	100.57	13.4%	98,235	13.93	611,265	86.64	.....	64,148	.....
PRINCE EDWARD ISLAND												
Summerside (Dec. 31st, 1938)	60,000	.....	666,000	166.50	22.2%	157,430	39.36	508,570	127.14	49,916	4,648	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Electric light construction account.
[2] In addition, $40,900 guaranteed.
[3] In addition, $25,000 guaranteed.
[4] Includes school sinking funds of $32,258.
[5] In addition, $26,000 guaranteed bonds.
[6] Includes school sinking funds of $11,000.
[7] Also owe county rates of $39,353.
[8] In addition, contingent liability for hospital bonds of $13,000.
[9] Bank loan in 1938 should have been $58,387.
[10] Includes $85,000 for Winter Fair serviced by government grant.
[11] Includes $3,200 estimated schools sinking fund.
[12] Sinking fund in 1938 should have been $144,388, and net total debt $261,900.
[13] Includes $5,000 unsold debentures.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
					GROSS TOTAL							
	Waterworks	Electric Light and Power	Housing (x)	Others	Amount	Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Waterworks	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst (Feb. 28th, 1940)	$242,000*y*	$	$ 48,000*x*	$	$290,000	$72.50	$103,000*x*	$187,000	$46.75	$ 1,298S[2]	$	$ .....
Campbellton	105,000	65,000	68,595	.....	238,595	33.14	41,199	197,396	27.42	3,990D	24,623S	.....
Chatham	184,500*y*	29,500	.....	25,000*f*	239,000	59.50	‡	‡	.....	799D[2]	?	3,124D*f*[2]
Dalhousie	220,000	45,000	.....	.....	265,000	53.00	21,500	243,500	48.70	1,526S	1,260S	.....
Edmundston	360,000	490,000	38,160	.....	888,160	126.88	‡	‡	.....	6,536D	28,675S	.....
Fredericton	226,000	.....	42,558	.....	268,558	26.50	74,119	194,439	19.19	127S	.....	.....
Newcastle	56,000*y*	95,000	.....	.....	151,000	44.63	131,000	20,000	5.91	175S	?	.....
Sackville	259,000*y*	.....	6,000	.....	264,000	118.17	81,837	182,163	81.54	841D	.....	.....
Sussex (Oct. 31st, 1939)	52,000*y*	45,000	.....	.....	97,000	42.17	84,693	12,307	5.35	1,481S	1,427S	.....
St. Stephen (Dec. 31st, 1938)	282,000	.....	.....	.....	282,000	82.05	190,345	91,655	26.67	9,184S[2]	.....	.....
Woodstock	64,000	.....	12,682	.....	76,682	23.24	.....	76,682	23.24	135S	.....	.....
NOVA SCOTIA												
Amherst	134,000	.....	.....	.....	134,000	17.99	103,139	30,861	4.14	8,887S	.....	.....
Bridgewater	132,500	112,000	.....	.....	244,500	70.87	80,317	164,183	47.58	486D*y*	14,464S	.....
Dartmouth	405,300*y*	.....	57,700	188,000[1]	651,000	59.18	248,705	402,295	36.57	3,605S	.....	31,663S*f*
Dominion	16,000	.....	.....	.....	16,000	4.71	540	15,460	4.55	1,800S	.....	.....
Inverness	21,500	.....	.....	.....	21,500	7.41	5,726	15,774	5.44	671S	.....	.....
Kentville	97,600	33,750	25,000*x*	.....	156,350	44.67	60,000*x*	96,350	27.53	7,063S	4,986S	.....
Liverpool	150,800	67,900	.....	.....	218,700	70.55	71,250	147,450	47.56	3,565D	12,520S	.....
Lunenburg	54,000	54,000	.....	.....	108,000	36.92	14,550	93,450	31.95	1,473S	1,209S	.....
New Glasgow	349,400	.....	.....	.....	349,400	38.82	271,542	77,858	8.66	5,781S	.....	.....
New Waterford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Sydney	35,500	.....	.....	.....	35,500	5.38	18,000*x*	17,500	2.65	12,791S[2]	.....	.....
Parrsboro	51,500	34,000	.....	.....	85,500	42.75	29,032	56,468	28.23	178D	3,721S	.....
Pictou	117,900	11,000	.....	.....	128,900	40.89	32,449	96,451	30.60	447S	3,495S	.....
Springhill	75,500	.....	.....	.....	75,500	11.89	5,140	70,360	11.08	2,290S	.....	.....
Stellarton	99,000	.....	.....	.....	99,000	18.68	60,649	38,351	7.23	2,106S	.....	.....
Sydney Mines	66,500	.....	.....	.....	66,500	8.31	‡	‡	.....	1,938D[3]	.....	.....
Trenton	95,500	.....	.....	.....	95,500	36.55	77,936	17,564	6.72	1,825S[2]	.....	.....
Truro	137,830	168,725	.....	.....	306,555	34.06	‡	‡	.....	8,767S	33,588S	.....
Westville	80,000*y*	.....	.....	.....	80,000	20.00	5,679	74,321	18.58	?	.....	.....
Windsor	100,000	.....	.....	.....	100,000	32.98	48,147	51,853	17.10	1,600D	.....	.....
Yarmouth	370,000*y*	.....	.....	.....	370,000	52.44	47,100	322,900	45.77	97S	.....	.....
PRINCE EDWARD ISLAND												
Summerside (Dec. 31st, 1938)	21,000*y*	150,000	.....	.....	171,000	42.75	82,826	88,174	22.04	4,270S[2]	13,084S	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

(¶) AS REPORTED BY THE MUNICIPALITY

f Ferries.
x Approximate.
S Surplus.
‡ Not segregated.
y Waterworks and sewers.
D Deficit.
[1] Issued for Dartmouth Ferry Commission.
[2] Before debt charges.
[3] After interest charges, but before sinking fund or depreciation.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY (1)	POPULATION 1939	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (2)	TAXES LEVIED	TOTAL TAXES COLLECTED DURING THE YEAR	TAX ARREARS (Not Including Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	BANK LOANS
							Public Utilities (4)	Total (Including Public Utilities)		
BRITISH COLUMBIA (Districts)										
Chilliwack*	8,000	104.84	$4,362,721	$108,906	$111,046	$ 20,855	$	$ 122,200	$ 44,528	$ 4,208
Coldstream*	900	26.56	622,000	21,815	22,595	5,565	28,000	28,000	24,057	.....
Coquitlam	4,871	58.00	1,179,452	55,316	49,416	25,779	15,800	151,170	52,457	42,459[6]
Delta*	4,000	65.62	4,450,795	123,231	105,986	27,277	550,000	673,168	252,381	9,635[12]
Esquimalt* (s)	4,000	2.34	1,921,881	87,434	88,866	16,511	.....	442,000	185,551	8,738[12]
North Vancouver* (s)	4,788	75.00	2,708,076†	185,017	161,077	148,332	452,825	2,168,841[9]	1,067,645[7]	2,311
Oak Bay*	8,000	4.00	7,370,055†	226,332†	224,598	22,559	98,000	615,799	276,693	.....
Penticton*	6,500	11.01	2,879,402	130,110	132,481	25,483	373,314	1,092,614	694,514	.....
Richmond*	9,500	46.87	6,488,740	170,346	172,363	46,832	818,500	1,219,900[5]	445,588	.....
Saanich* (s)	14,000	70.31	7,659,462	239,568	253,053	48,641	690,000	783,000[15]	484,838	30,000[13]
Summerland*	2,200	20.31	1,011,099	37,163	37,118	8,099	232,717	395,718	131,533	.....
West Vancouver*	8,000	38.00	3,778,504	230,489	243,597	78,514	236,000	1,373,400	680,911	.....
MANITOBA (All Rural)										
Albert*	1,219	288.00	1,428,420	34,718	30,821	113,223	.....	167,498*v*[10]	.....	.....
Assiniboia*	1,336	33.82	709,785	40,532	35,935	24,893	64,565†	151,803*v*†	.....	.....
Birtle	2,095	324.00	1,935,625	54,549	57,870	57,795	.....	95,686*v*	.....	.....
Cameron*	1,400	287.00	2,165,489	36,321	37,855	52,378	.....	77,978*v*	.....	.....
Dauphin*	5,400	568.63	2,238,872	97,235	107,413	87,405	.....	125,785*v*	.....	.....
Dufferin*	2,685	357.66	3,922,855	88,625	76,471	57,162	.....	172,543*v*	29,024	.....
Fort Garry* (s)	4,300	26.87	1,646,280	113,849	126,885	56,835	214,000*h*	982,613*w*[14]	152,058	.....
Kildonan East (s)	8,474	3.23	2,925,320	230,327	233,426	129,804	35,130	782,313*w*	58,457	.....
Kildonan West (s)	5,775	2.96	1,942,187	162,991	143,941	71,706	[3]	1,169,519*w*	31,658	.....
Kildonan North* (s)	1,356	9.26	710,820†	31,684	34,126	41,738	.....	90,452*v*	.....	.....
Macdonald	3,583	429.21	4,328,765	145,321	157,608	69,654	35,000	371,689*v*	35,769	.....
Miniota*	2,245	324.00	2,678,220	70,157	63,766	99,164	.....	91,654*v*	.....	.....
Minitonas*	3,872	456.44	1,534,971	66,282	68,643	101,918	.....	93,111*v*	.....	.....
Pipestone*	2,750	432.00	3,168,125	73,368	59,896	141,542	.....	114,129*v*	.....	20,187
Portage la Prairie*	6,282	740.64	8,021,985	172,514	163,603	82,500*x*	.....	65,884*v*[11]	.....	.....
Rockwood*	3,000	447.24	1,941,600	98,238	75,203	81,276	.....	106,068*v*	.....	.....
Springfield*	5,672	624.78	3,297,000	116,766	111,223	92,726	3,801	179,415*v*	.....	.....
Swan River*	5,750	635.09	3,602,895	103,564	98,643	114,050	.....	57,769*v*	.....	.....
St. Andrews*	4,000	283.35	2,900,585	103,231	90,474	78,583	.....	104,748*v*	.....	.....
St. James* (s)	13,060	7.98	3,796,000	323,000	339,000	151,000	[3]	3,327,052*w*	15,000	.....
St. Vital* (s)	10,971	22.57	3,988,920	251,272	252,149	127,816	[3]	1,340,025*w*	.....	.....
Wallace	2,459	429.50	3,077,430	66,787	65,588	69,945	.....	129,010*v*	.....	.....
Westbourne	2,617	486.00	1,731,900	56,513	71,158	38,140	.....	114,037*v*	.....	.....
Woodworth	2,172	309.88	2,354,900	67,051	76,378	94,265	.....	130,916*v*	.....	.....

* Information as at Dec. 31st, 1940. † As at Dec. 31st, 1939.

h Housing. *v* Not inclusive of school debt.

w Includes municipality's share of Greater Winnipeg Water District net debt, which is largely carried by taxation. The amount for each municipality is as follows:

Fort Garry	$ 71,137	St. James	$226,052
Kildonan East	155,573	St. Vital	150,925
Kildonan West	108,378		

(s) Indicates municipality suburban or partly suburban in character. *x* Approximate.

1 These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.

2 Improvements as a rule are not fully taxed in Western municipalities. The figures below are the amounts taxed.

3 Debt consolidated.

4 Includes housing debts.

5 Includes $20,000 unsold debentures.

6 Includes $22,500 held by Royal Bank as collateral for unsold school debentures of $25,000.

7 Includes $951,294 municipality's bonds at par.

9 Includes matured and unpaid bonds—waterworks $55,000, others $81,000. In addition, $407,500 Burrard Inlet, Tunnel & Bridge Co. bonds.

10 Includes interest and principal unpaid, which in 1939 amounted to $90,904.

11 Municipality has repurchased and holds $47,764 of this amount.

12 Provincial Government loan.

13 In addition, $38,422 loan from Dominion Government re improvements and $16,014 Provincial Government loan.

14 Includes $213,467 past-due principal.

15 In addition, guaranteed cemetery debentures of $53,000.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939 or 1940

COUNTY (7)	POPULATION (In Area Liable for County Rates) Rural	POPULATION (In Area Liable for County Rates) Urban	Area in Square Miles (6)	ASSESSED VALUE FOR LOCAL TAXATION (In Area Liable for County Rates) (3)	TAXES LEVIED (4)	TOTAL TAXES COLLECTED DURING THE YEAR (1)	TAXES REMAINING UNCOLLECTED DEC. 31. (1)	GROSS DEBENTURE DEBT (5)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts)
ONTARIO										
Brant	15,788	4,409	338	$15,921,840	$104,091*	$104,091*	$ .....*	$ 56,000*	$ .....*	$ .....*
Bruce	23,182	16,597	1,467	29,446,414	197,244*	197,244*	.....*	4,515*	.....*	67,000*[2]
Carleton	34,164	8,956	885	20,867,544	454,594*	454,594*	.....*	908,865*	.....*	125,000*
Dufferin	10,220	4,255	561	11,132,482	90,155*	72,929*	17,227*	181,103*[12]	.....*	.....*
Essex	39,236	23,048	659	47,034,877	291,310*	304,094*	5,892*	48,637*	.....*	.....*
Frontenac	17,461	846	1,072	6,373,725	162,949*	177,150*	111,448*	95,589*	.....*	165,000*
Grey	31,948	11,770	1,673	26,767,272	257,644	257,644	.....	525,000	395,815	30,000
Haldimand	12,742	7,858	446	15,165,119	205,899*	205,899*	.....*	149,179*[8]	.....*	70,000*[2]
Halton	13,162	13,917	356	21,718,369	199,824*	232,309*	128,254*	280,360*[9]	.....*	146,132*
Hastings	27,917	7,720	1,707	16,966,752	205,682*	210,133*	94,128*	23,911*	.....*	100,000*
Huron	29,222	14,003	1,260	39,728,050	249,702*	249,702*	.....*	.....*	.....*	75,000*[2]
Lanark	13,674	11,521	1,059	13,472,160	201,384*	208,213*	56,273*	423,332*[13]	.....*	108,000*
Leeds and Grenville	25,733	5,286	1,162	17,470,489	267,646*	286,102*	47,196*	81,202*	.....*	100,000*
Lennox and Addington	13,331	4,030	700	9,044,580	194,325*	187,388*	63,974*	53,000*	.....*	67,747*
Lincoln	20,854	9,189	300	18,109,961	296,068*	387,641*	22,617*	918,000*	706,759*	29,399*
Middlesex	38,598	6,138	1,191	44,522,142	444,092	423,801	72,671	414,842	.....	1,546
Northumberland and Durham	31,125	21,544	1,281	31,080,899	295,238*	308,403*	.....*	436,867*	.....*	40,000*[2]
Norfolk	22,906	12,661	625	26,011,789	278,843*	278,843*	.....*	273,289*	.....*	.....*
Ontario	26,438	8,163	803	23,804,457	274,359*	283,438*	35,790*	409,436*	.....*	76,775*
Oxford	24,756	7,193	743	28,330,324	207,361*	207,361*	.....*	20,673*	.....*	79,000*
Peel	20,012	8,898	454	19,899,148	221,164	219,748	10,609	199,793[14]	.....	42,500
Peterborough	17,027	3,272	907	9,640,555	115,193*	121,041*	35,648*	58,493*	.....*	75,300*
Prescott and Russell	31,849	11,632	835	21,157,189	293,747*	295,213*	182,697*	334,077*	.....*	240,000*
Prince Edward	10,528	5,145	370	11,579,521	129,725*	129,725*	.....*	31,757*	.....*	29,000*
Renfrew	27,535	23,664	1,700	21,327,489	244,837*	250,118*	133,975*	255,107*	.....*	155,000*
Simcoe	35,818	41,269	1,533	49,932,061	294,654*	353,938*	78,802*	.....*[10]	.....*	50,000*
Stormont, Dundas and Glengarry	51,639	21,907	1,213	39,718,148	429,220*	441,951*	141,366*	371,685*	.....*	.....*
Victoria	14,034	10,297	941	16,986,990	166,523*	164,175*	40,969*	145,304*	.....*	.....*
Waterloo	23,515	22,093	490	28,931,559	191,761*	191,761*	.....*	43,996*	.....*	28,054*
Welland	30,011	22,737	355	39,941,155	290,493*	303,743*	22,726*	261,497*[15]	214,476*	.....*
Wellington	24,481	10,977	988	29,663,344	239,940*	219,087*	20,853*	.....*[16]	.....*	55,000*
Wentworth	24,884	6,792	419	23,859,238	243,547*	243,547*	.....*	423,880*	.....*	.....*
York	180,707	57,992	848	132,976,439	947,687*	947,687*	.....*	1,061,000*[11]	110,221*	.....*

* Information as at Dec. 31st, 1940. *x* Approximate.

[1] As county rates need not be paid until Dec. 20th, after which date interest is charged, it frequently happens that a considerable amount of taxes unpaid at Dec. 31st may be paid at a date early in the next year. Unless otherwise noted, taxes remaining uncollected are all current.

[2] To be paid on receipt of government subsidy on 1940 road expenditure.

[3] At assessor's value. This property is liable for taxation by the township, village or town within whose limits it lies.

[4] These taxes are levied on the various municipalities within the county, and not directly on individuals.

[5] As far as can be ascertained, none of these debts are for public utilities.

[6] Area, population and assessment do not include municipalities separate from the county.

[7] Standards used for urban municipalities do not apply, so figures have not been put on a per capita basis.

[8] In addition, guaranteed debentures of $36,797, Caledonia and Cayuga High Schools.

[9] In addition, guaranteed debentures of $106,877.

[10] Guaranteed debentures of $3,235,128.

[11] In addition, guaranteed debentures of $1,516,313.

[12] In addition, guaranteed debentures of $475,000.

[13] In addition, $15,000 unsold debentures.

[14] In addition, guaranteed debentures of $160,000.

[15] In addition, guaranteed debentures of $212,286.

[16] In addition, guaranteed debentures of $104,383.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
BRITISH COLUMBIA																	
Alberni*	998	702	1,100	$454,771†	$413	$21,381	$19.43	$21,962	$ 7,750	$18,500	$35,000	$ 56,000	$ 50.90	10.2%	$12,740	$ 11.58	$ .....
Armstrong*	983	989	1,000	545,679†	545	21,651	21.65	22,355	5,696	.....	45,000	82,843	82.84	16.6%	40,323	40.32	.....
Courtenay*	810	1,219	1,500	767,501†	512	30,705	20.47	32,955	7,409	12,800	158,000	192,700	128.47	25.7%	113,632	75.75	.....
Cumberland*	3,176	2,371	2,500	227,657†	91	14,811	5.92	18,210	4,152	.....	.....	.....	.....	.....	.....	.....	.....
Duncan*	1,178	1,843	2,500	789,124†	316	32,083	12.83	32,729	3,512	6,091	50,000	59,591	23.83	4.8%	25,575	10.23	.....
Enderby*	783	555	550	321,949†	585	13,687	24.89	13,931	5,025	.....	.....	25,955	47.19	9.4%	.....	.....	.....
Grand Forks	1,469	1,298	1,600	527,351	329	26,721	16.70	27,013	6,936	20,000	66,000	144,925	90.58	18.1%	68,931	43.08	2,906[10]
Greenwood	371	171	300	72,035	240	4,708	15.69	4,207	2,403	.....	.....	57,072[9]	190.24	38.0%	.....	.....	.....
Kaslo (Dec. 31, '38)	950	523	500	284,221	568	13,320	26.64	13,112	5,385	.....	69,000	69,000	138.00	27.6%	38,256	76.51	17,407[13]
Ladysmith	1,967	1,443	1,800	389,180	216	18,160	10.09	19,815	10,288	.....	.....	.....	.....	.....	.....	.....	17,362[10]
Merritt†	1,721	1,296	1,200	336,110	280	23,392	19.20	23,294	12,370	.....	116,500	235,000	195.83	39.2%	103,642	86.37	5,166[10]
Port Coquitlam*	1,178	1,312	1,500	753,547	502	42,038	28.02	42,546	10,630	35,000	100,000	497,500	331.67	66.3%	242,269	161.51	.....
Port Moody	1,030	1,260	1,300	640,537	493	27,069	20.82	25,776	10,021	.....	70,357	205,030	157.71	31.5%	62,921	48.40	15,718[10]
Salmon Arm	627	830	830	549,357	662	24,480	29.49	25,280	8,479	11,500	152,000	174,500	210.24	42.0%	100,133	120.64	7,067[11]
ALBERTA				[3]													
Athabasca*	425	573	610	231,506	379	16,143	26.46	13,861	22,296	7,685†	.....	42,172	69.13	13.8%	.....	.....	.....
Bassano	799	615	550	380,640	692	18,938	34.43	16,850	97,251[4]	9,056	[5]	212,464	386.30	77.3%	.....	.....	.....
Beverly*	1,039	1,112	1,000	270,506†	270	15,985	15.98	13,890	80,922[2]	43,670	.....	62,911	62.91	12.6%	.....	.....	.....
Big Valley	1,057	447	400	125,965	315	8,662	21.65	10,739	16,654	28,500	.....	32,077	80.19	16.0%	.....	.....	.....
Blairmore	1,552	1,629	1,700	722,228	425	40,333	23.73	37,367	69,381[6]	.....	.....	.....	.....	.....	.....	.....	.....
Bow Island	427	314	350	171,175	489	9,470	27.05	8,830	21,993[7]	12,995	?	60,736	173.53	34.7%	.....	.....	1,100
Castor*	710	634	650	387,216	596	14,430	22.20	13,637	7,072[1]	1,850†	.....	1,850	2.85	.6%	.....	.....	.....
Cardston*	1,612	1,672	2,150†	803,847†	374	32,828	15.27	36,285	70,472	20,999†	?	40,469	18.82	3.8%	.....	.....	8,000
Claresholm*	963	1,156	1,200	1,214,515	1,012	40,734	33.94	36,792	37,962	.....	19,756	19,756	16.46	3.3%	.....	.....	.....
Coleman	1,590	1,704	2,500	770,989	309	52,168	20.87	?	18,970	.....	.....	.....	.....	.....	.....	.....	3,500
Coronation*	645	736	640	467,600	731	22,494	35.15	20,606	54,765	.....	50,396	50,699	79.22	15.8%	.....	.....	.....
Didsbury	842	798	850	766,131[12]	901	23,606	27.77	21,361	31,808	5,001	.....	5,001	5.88	1.2%	.....	.....	.....
Edson	1,138	1,547	1,700	636,364	374	37,181	21.87	32,820	97,606[8]	8,800	39,000	47,800	28.12	5.6%	.....	.....	.....
Ft. Saskatchewan*	982	999	750	221,627	296	18,661	24.88	16,136	14,990	.....	.....	.....	.....	.....	.....	.....	.....
Gleichen*	668	514	501	283,376	566	17,940	35.81	17,700	14,426	.....	.....	1,959	3.91	.8%	.....	.....	.....
Grande Prairie*	1,061	1,464	1,700	974,445	573	41,109	24.18	50,524	45,957	23,128†	97,944	121,072	71.22	14.2%	.....	.....	.....
Hanna*	1,364	1,490	1,500	767,170	511	33,741	22.49	38,415	73,872	27,919	100,000	127,919	85.28	17.0%	.....	.....	.....
Hardisty	517	428	500	198,316	397	11,230	22.46	11,501	14,922	4,167	.....	5,135	10.27	2.0%	.....	.....	.....
High River*	1,198	1,459	1,450	958,910	661	55,723	38.43	50,331	34,073	12,410	20,281*y*	32,691	22.54	4.5%	.....	.....	.....
Innisfail*	941	1,027	1,127	493,442†	437	35,353	31.37	32,322	12,488	15,441†	.....	16,191	14.36	2.8%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1940.
† As at Dec. 31st, 1939.
[1] In addition, tax sale lands of $6,782.
[2] Before deducting reserve of $34,156.
[3] In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.
[4] Includes $43,108 school taxes and $5,645 hospital taxes.
[5] Debt consolidated.
[6] Includes taxes on tax sale lands.
[7] Not including schools.
[8] Includes tax sale lands and before deducting reserve.
[9] Matured debentures unpaid under City of Greenwood Relief Act, 1921.
[10] Loan from Provincial Government.
[11] Of this, $917 Provincial Government loan and $3,750 Dominion Government loan.
[12] Corresponding figure for 1938, $766,477.
[13] Of this, $16,527 is a Provincial loan.
y Waterworks and sewers.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
ALBERTA																	
Lacombe*	1,133	1,259	1,500	$866,008	$577	$47,854	$31.90	$45,524	$10,965	$	$	$ 40,401[6]	$ 26.93	5.4%	$	$	$ .....
Leduc*	756	900	900	354,395	394	21,892	24.32	20,714	11,817	.....	1,764	1,764	1.96	.4%	529[11]	.....	.....
MacLeod*	1,723	1,447	1,500	851,258	567	32,734	21.82	32,135	10,933	37,586†	182,475	425,637	283.76	56.7%	[1]	.....	.....
Magrath*	1,060	1,224	1,227	325,083	265	35,640	29.04	47,778	75,638	64,232[2]	.....	109,028	88.85	17.8%	.....	.....	.....
Morinville	490	570	650	229,785	353	8,741	13.45	?	9,155	1,559	.....	1,559	2.40	4.8%	.....	.....	3,927
Nanton	710	739	750	333,659	445	28,109	37.47	?	28,191	10,700	.....	10,700	14.27	2.8%	.....	.....	.....
Okotoks*	448	760	700	378,260	540	22,926	32.75	20,948	14,933	1,666	.....	1,666	2.38	.5%	.....	.....	.....
Olds	764	1,056	1,200	769,573	641	38,748	32.29	35,441	49,957	42,427	.....	43,315	36.09	7.2%	.....	.....	7,550
Peace River*	980	864	850	300,791	354	26,312	30.96	24,586	27,225	.....	[12]	[12]	.....	.....	.....	.....	.....
Pincher Creek*	880	1,024	1,000	477,621	477	25,833	25.83	24,179	18,285	4,478†	18,000	26,474	26.47	5.3%	.....	.....	.....
Ponoka	712	836	1,500	938,313[7]	626	31,023	20.68	31,593	22,059	44,316	.....	51,209	34.14	6.8%	.....	.....	2,200
Raymond	1,394	1,849	2,750	1,011,134	368	63,486	23.09	57,899	103,434	10,276	20,394	37,553	13.66	2.7%	.....	.....	7,377[8]
Redcliff	1,137	1,192	1,000	468,107	468	25,286	25.28	21,299	48,641	31,676	.....	424,095	42.41	8.5%	.....	.....	.....
St. Albert	800	825	800	203,428	254	10,477	13.10	9,766	17,136	.....	.....	16,000[9]	20.00	4.0%	.....	.....	.....
St. Paul de Metis*	869	938	1,100	710,930†	646	30,066	27.33	29,884	40,324[13]	22,833	.....	22,833	20.75	4.1%	.....	.....	.....
Stettler*	1,416	1,219	1,230	1,212,750	986	39,489	32.10	40,050	9,488	2,000	19,633	36,945	30.04	6.0%	.....	.....	.....
Strathmore	584	523	575	271,788	473	14,095	24.51	?	6,121	.....	.....	.....	.....	.....	.....	.....	.....
Taber*	1,705	1,279	1,350	521,010	386	34,294	25.40	29,838	59,720	37,287	[3]	127,292	94.29	18.8%	.....	.....	.....
Tofield	500	497	500	432,102	864	19,610	39.22	15,297	[14]	14,058	[3]	96,058*	192.11	38.4%	5,000*	10.00	.....
Vegreville*	1,479	1,659	2,000	1,063,910	532	62,890	31.44	59,483	54,218	15,454†	70,173	114,660	57.33	11.4%	15,098	7.55	8,784[5]
Vermilion*	1,272	1,270	1,272	1,065,354	838	41,588	32.69	41,698	23,788	19,999	10,484	31,638	24.87	4.9%	1,500	1.18	5,452
Vulcan	641	803	850	709,679	835	24,189	28.46	?	18,332	14,474	.....	14,474	17.03	3.4%	.....	.....	.....
Wainwright	975	1,147	1,000	714,150	714	34,152	34.15	31,881	32,196	.....	.....	20,019	20.02	4.0%	.....	.....	.....
Youngstown*	410	372	225	123,106	547	3,594	15.97	2,824	31,945	252†	.....	252†	1.12	.2%	.....	.....	.....
SASKATCHEWAN																	
Arcola*	605	666	580	443,520	765	12,865	22.18	10,613	71,044	6,613†	41,353[10]	47,966[10]	82.70	16.5%	.....	.....	.....
Assiniboia*	1,006	1,454	1,940	911,000	470	34,657	17.86	37,432	54,347	104,447	36,123	145,513	75.01	15.0%	[4]	.....	.....
Battleford	1,229	1,096	1,128	396,309	351	19,124	16.95	17,908	54,835	[3]	[3]	88,908	78.82	15.8%	.....	.....	10,915[15]
Broadview*	839	885	880	351,021	399	15,452	17.56	14,331	8,163	.....	.....	.....	.....	.....	.....	.....	.....
Canora	1,230	1,179	1,246	570,419	457	26,619	21.36	20,452	14,338	1,628	59,823[16]	78,884[16]	63.31	12.6%	.....	.....	6,524
Carnduff	496	506	400	368,478	921	9,487	23.71	9,172	11,244	.....	.....	.....	.....	.....	.....	.....	.....
Craik	570	521	431	342,610	795	10,306	23.91	9,124	46,769	23,937	.....	31,535	73.17	14.6%	.....	.....	1,594[17]
Davidson*	652	560	520	488,500	939	11,724	22.54	12,926	8,537	8,716	.....	14,916	28.68	5.7%	.....	.....	.....
Duck Lake*	437	538	500	231,385	463	4,640	9.28	4,041	11,135	.....	.....	410	.82	.1%	210	.42	.....
Govan	495	429	385	465,564	1,209	8,673	22.53	6,958	22,095	29,423	.....	31,900	82.86	16.6%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1940. † As at Dec. 31st, 1939.

[1] Debenture assets pending capitalization by debenture issue, $42,258.

[2] Total school district debt. School district assessment considerably larger than town.

[3] Debt refunded and consolidated.

[4] Electric light trust fund of $30,000.

[5] Notes payable.

[6] Includes $39,000 unsold bonds carried as a demand loan and depreciated each year by amount of coupon.

[7] Includes $344,981 business assessment taxed at 11 mills. In addition, $316,193 outside area taxed for schools.

[8] Includes outstanding cheques.

[9] Private loan.

[10] In addition, $19,824 past due principal and interest.

[11] Debentures repurchased.

[12] Public utility debt of $11,134 assumed by Dominion Electric Power Co. Ltd.

[13] In addition, tax sale lands of $14,472.

[14] Total arrears, including tax sale lands, $1,079,272.

[15] Includes Provincial Government loan of $8,873.

[16] Purchasers of electric light plant have assumed $7,235 of debt.

[17] Includes Provincial Government loan of $619.

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	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																	
Gravelbourg	1,106	1,137	990	$753,023	$761	$31,308	$31.62	$26,032	$148,646	$	$72,433	$207,495	$209.59	41.9%	$	$	$39,688[7]
Grenfell	765	857	800	582,490	728	13,577	16.97	11,934	9,613	.....	.....	7,371	9.21	1.8%	.....	.....	3,300
Gull Lake	788	854	750	577,100	769	23,084	30.78	19,979	62,073	.....	.....	42,865	57.15	11.4%	.....	.....	.....
Herbert*	827	1,009	1,000	531,204	531	23,103	23.10	15,699	20,792	30,605†	.....	32,691	32.69	6.5%	.....	.....	22,229[5]
Humboldt	1,822	1,899	1,906	964,205	506	48,751	25.58	44,751	48,244	[8]	.....	510,601	267.89	53.5%	.....	.....	3,106
Indian Head*	1,439	1,438	1,450	1,000,492	690	40,020	27.60	30,977	42,523[1]	12,468	46,445†	86,709	59.80	11.9%	17,596	12.14	.....
Kerrobert*	780	868	600	416,679	694	15,999	26.66	25,757[3]	16,003[2]	.....	72,742[4]	73,298[4]	122.16	24.5%	.....	.....	.....
Kindersley	1,003	1,037	1,072	749,026	698	39,826	37.15	39,438	23,277	20,912	65,588	102,785	95.88	19.2%	.....	.....	.....
Lanigan	426	384	353	217,808	617	8,774	24.85	8,624	10,175	4,212	4,541[6]	10,422	29.52	5.9%	.....	.....	.....
Leader*	765	627	625	389,290	623	12,471	19.95	12,807	21,020	9,056	.....	9,056	14.49	2.9%	.....	.....	.....
Lloydminster	755	1,516	1,421	1,085,631	764	44,692	31.45	41,719	36,033	21,596	.....	38,362	26.99	5.4%	.....	.....	.....
Lumsden	498	514	435	306,010	703	8,598	19.76	8,252	23,064	.....	.....	.....	.....	.....	.....	.....	.....
Maple Creek*	1,002	1,154	1,050	860,799	820	22,407	21.34	23,205	10,814	2,500	44,797	47,297	45.04	9.0%	.....	.....	.....
Melfort*	1,746	1,809	2,200	1,451,396	660	69,204	31.46	74,313	55,224	.....	167,974	213,974	97.26	19.4%	155,366	70.62	.....
Milestone	472	404	391	367,398	940	12,308	31.48	9,159	12,252	13,369	.....	29,813	76.25	15.2%	.....	.....	353
Moosomin	1,099	1,119	1,110	717,613	646	30,867	27.81	28,041	37,997	242	11,719	17,536	15.80	3.2%	.....	.....	.....
Morse*	559	439	375	252,149	672	6,777	18.07	7,065	8,881	7,216†	2,714	9,930	26.48	5.3%	.....	.....	.....
Nokomis*	547	445	483	303,845	629	9,242	19.13	9,450	4,436	.....	.....	.....	.....	.....	.....	.....	.....
North Regina	586	780	566	151,340	267	5,145	9.09	4,778	14,145	.....	.....	.....	.....	.....	.....	.....	27,862[9]
Outlook	704	712	523	472,762	904	16,132	30.84	12,992	44,188	8,154	19,194[10]	32,704	62.53	12.5%	.....	.....	1,744[11]
Oxbow	602	585	526	384,065	730	10,236	19.46	10,867	31,837	1,232	287	10,736	20.41	4.1%	.....	.....	.....
Qu'Appelle*	688	673	650	409,109	629	14,471	22.26	12,438	28,799	.....	.....	3,301	5.08	1.0%	.....	.....	.....
Radisson*	431	362	369	241,290	654	6,033	16.35	6,425	1,874	.....	.....	.....	.....	.....	.....	.....	.....
Radville	883	1,005	885	466,245	527	20,747	23.44	20,172	32,393	11,347	.....	46,399	52.43	10.5%	.....	.....	2,340
Rosetown*	865	1,553	1,648	1,068,299	648	45,563	27.65	47,142	28,573	33,000	5,000	38,000	23.06	4.6%	.....	.....	.....
Rosthern	1,074	1,412	1,378	832,710	604	24,146	17.52	21,346	39,173	24,128	.....	24,128	17.51	3.5%	.....	.....	12,355[12]
Rouleau	590	513	446	369,397	828	14,488	32.48	13,193	54,896	14,189	42,575	95,184	213.42	42.7%	.....	.....	.....
Saltcoats*	479	461	476	265,095	557	7,687	16.15	8,726	7,184	6,973†	.....	6,973	14.65	2.9%	.....	.....	.....
Scott	236	269	283	151,914	537	5,012	17.71	3,777	10,616	.....	.....	43,200	152.65	30.5%	.....	.....	345
Shaunavon	1,146	1,761	1,620	1,124,943	694	46,105	28.46	51,769	90,448	67,787	.....	162,925	100.57	20.1%	.....	.....	8,602[5]
Star City*	591	558	500	331,905	664	13,643	27.29	15,387	8,921	10,976	.....	11,682	23.36	4.6%	.....	.....	.....
Strasbourg*	514	508	470	416,700	886	9,168	19.51	8,208	11,319	24,000	.....	26,754	56.92	11.4%	.....	.....	.....
Sutherland*	961	1,148	1,000	308,229	308	19,436	19.44	17,365	13,266	9,826†	.....	78,008	78.01	15.6%	.....	.....	.....
Tisdale*	783	1,069	1,200	594,275	495	29,714	24.76	30,990	14,692	12,608†	.....	16,519	13.76	2.7%	.....	.....	5,800
Unity*	611	806	730	592,161	811	16,596	22.73	14,411	68,013	14,301	11,049[6]	26,493	36.29	7.2%	.....	.....	750
Wadena*	549	582	650	357,965	551	13,277	20.42	13,110	5,071	5,000	.....	5,155	7.93	1.6%	.....	.....	.....
Watrous	1,101	1,303	1,183	689,564	583	27,781	23.48	23,649	49,047	595	9,755	269,924	228.17	45.6%	.....	.....	329
Whitewood*	449	564	653	405,852	622	11,394	17.45	11,658	15,617	542†	.....	2,117	3.24	.6%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1940.
† As at Dec. 31st, 1939.
[1] Including tax liens.
[2] Tax sale lands of $237,364 additional.
[3] Collections include payments by Town re titles.
[4] Includes past-due debentures, which in 1939 were $22,838.
[5] Provincial Government loan re relief.
[6] Assumed by purchasers of electric light plant.
[7] Includes Provincial Government loan of $8,709.
[8] Debt consolidated.
[9] Includes Provincial Government loan of $22,390.
[10] $5,871 assumed by purchasers of electric light plant.
[11] Includes Provincial Government loan of $1,583.
[12] Includes Provincial Government loan of $5,248.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																	
Wilkie*	778	1,222	1,222	$637,090	$521	$34,441	$28.18	$37,061	$29,840	$14,500	$41,750	$ 63,826	$ 52.23	10.4%	$ 8,076	$ 6.61	$ .....
Wolseley	956	882	885	649,496	734	17,130	19.36	16,571	16,254	1,306	.....	7,209	8.15	1.6%	.....	.....	3,147
Wynyard	849	1,042	1,060	501,899	473	24,113	22.75	24,717	20,039	9,870	2,801 [10]	13,878	13.09	2.6%	.....	.....	.....
Yellowgrass	468	449	500	315,990	632	9,480	18.96	7,292	28,351	12,491	.....	12,491	24.98	4.9%	.....	.....	1,016
MANITOBA																	
Beausejour*	994	1,139	1,400	320,810	229	16,281	11.63	16,357	12,955	7,175†	4,284	11,459	8.18	1.6%	.....	.....	.....
Birtle	560	645	789	270,476	343	10,591	13.42	10,832	4,173	13,880	12,600	42,480	53.84	10.8%	14,619	18.53	.....
Boissevain*	825	859	800	378,170	473	14,420	18.02	12,879	13,359	.....	.....	3,824	4.78	.9%	.....	.....	.....
Brooklands	.....	2,462	2,462	401,895	163	30,814	12.51	32,019	20,134	69,786 [6]	.....	70,275 [6]	28.54	5.7%	.....	.....	.....
Carberry*	794	807	694	613,260	884	17,478	25.18	19,475	9,897	.....	.....	.....	.....	.....	.....	.....	.....
Carman*	1,591	1,418	1,350	776,320	575	37,952	28.11	36,765	21,221 [1]	10,626	.....	22,324	16.54	3.3%	.....	.....	.....
Deloraine	685	815	815	410,870	504	18,822	23.09	20,049	19,694	11,668	.....	18,671	22.91	4.6%	.....	.....	.....
Emerson	895	978	1,000	417,175	417	17,626	17.63	16,369	9,314	13,780	2,700	22,080	22.08	4.4%	.....	.....	.....
Gilbert Plains*	737	742	860	429,580	499	9,860	11.46	10,831	4,542	.....	.....	.....	.....	.....	.....	.....	.....
Gimli*	617	713	810	207,580	256	11,417	14.10	12,175	11,778	.....	.....	.....	.....	.....	.....	.....	.....
Gladstone	832	619	652	334,535	513	12,455	19.10	12,294	4,588	17,547	[7]	19,547	29.98	5.9%	1,114	1.71	.....
Grandview*	846	621	700	243,710	348	13,752	19.65	13,092	11,533	15,000	10,500	25,500	36.43	7.3%	.....	.....	.....
Hamiota*	609	535	516	307,290	595	11,283	21.87	10,041	6,484	.....	.....	.....	.....	.....	.....	.....	.....
Hartney*	576	517	475	257,158	541	9,488	19.97	8,916	4,856	.....	[7]	2,036	4.29	.8%	.....	.....	.....
Killarney	871	1,003	978	572,116	585	21,815	22.31	18,488	11,809	.....	.....	.....	.....	.....	.....	.....	.....
Manitou	618	676	643	320,643	499	15,192	23.63	14,146	6,867	.....	.....	12,095	18.81	3.8%	.....	.....	.....
Melita*	676	719	700	414,825	593	11,197	15.99	12,843	6,025 [2]	971†	10,000	19,471	27.81	5.6%	13,906	19.87	.....
Minnedosa*	1,505	1,680	1,500	849,670	566	40,001	26.67	39,548	23,721	21,500	.....	102,500	68.33	13.7%	18,051	12.03	.....
Morden	1,268	1,416	1,444	622,050	431	27,218	18.85	25,778	15,069	29,405	8,696	42,101	29.16	5.8%	.....	.....	.....
Morris*	796	768	850	356,001	419	14,282	16.80	12,096	6,796	6,831†	.....	6,831†	8.04	1.6%	.....	.....	.....
Neepawa*	1,887	1,910	2,097	1,104,455	527	46,473	22.16	50,526	15,199	23,270†	204,681*y*	232,951	111.09	22.2%	170,181	81.15	.....
Oak Lake	500	473	475*	237,447*	499	8,960	18.47	7,979	9,068	950	.....	950	2.00	.4%	.....	.....	.....
Rapid City*	571	493	455	254,030	558	7,969	17.51	7,724	2,995	.....	.....	.....	.....	.....	.....	.....	.....
Rivers*	857	724	800	218,560	273	10,174	12.72	10,103	4,758	20,000†	.....	20,000	25.00	5.0%	.....	.....	.....
Roblin	617	680	704	279,595	397	15,694	22.29	16,627	8,855	32,242 [8]	17,353	50,125	71.20	14.2%	.....	.....	.....
Russell*	696	827	755	436,376	578	16,719	22.14	15,878	10,699	17,378†	.....	17,622	23.34	4.6%	.....	.....	.....
Shoal Lake*	673	697	680	299,011	440	12,297	18.08	12,165	5,775	6,000	.....	7,635	11.23	2.2%	.....	.....	.....
Souris*	1,710	1,661	1,480	813,385	549	35,596	24.05	30,811	25,457	.....	61,699*y*	105,979	71.60	14.3%	.....	.....	.....
Stonewall*	1,112	1,031	936	334,140	357	13,754	14.69	13,492	4,097	.....	.....	.....	.....	.....	.....	.....	.....
Swan River*	903	968	1,060	511,270	482	20,656	19.49	20,008	11,463	14,093†	18,722 [3]	38,612 [3]	36.42	7.3%	.....	.....	.....
Teulon*		680	613	213,970	349	9,769	15.93	9,573	4,753	.....	.....	2,387	3.89	.8%	.....	.....	.....
Tuxedo*	1,062	1,173	1,455	3,146,360	2,162	76,082	52.29	68,690	24,353 [4]	15,200	73,133 [5]	369,757 [5]	254.13	50.8%	168,937	116.11	5,700
Virden	1,361	1,590	1,473	917,902	623	33,168	22.52	29,926	24,033 [9]	15,000	1,561	21,025	14.27	2.8%	.....	.....	7,500
Winnipegosis*	750	976	916	261,750	286	9,946	10.86	10,541	5,927	.....	.....	.....	.....	.....	.....	.....	.....
Winkler*	812	1,005	1,000	278,535	278	15,837	15.84	14,669	7,092	11,186	.....	11,186	11.19	2.2%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1940.
[1] In addition, tax sale lands of $8,554.
[3] Includes hotel debentures of $18,722, paid by hotel each year.
[4] In addition, tax sale lands and certificates of $238,433.
y Waterworks and sewers.
† As at Dec. 31st, 1939.
[2] In addition, tax sale lands of $13,974.
[5] Includes $73,133, being share of Greater Winnipeg Water District debt, mostly borne by taxation.
[6] Includes $43,736 past due.
[7] Electric light debentures transferred to Manitoba Power Commission.
[8] Includes $27,185 past due.
[9] In addition, tax sale lands of $17,106.
[10] Assumed by purchasers of electric light plant.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Acton*	1,722	1,895	1,856	$789,549	$425	$36,714	$19.78	$42,215	$ 4,456	$ 73,141	$104,602	$ 56.36	11.2%	$ 3,042	$ 1.64	$ .....
Ailsa Craig*	532	464	487	207,840	427	8,680	17.82	9,068	1,757	.....	15,091	30.99	6.2%	.....	.....	.....
Alliston	1,376	1,379	1,437	632,847	440	38,429	26.74	40,718	15,167	17,191	204,662	142.42	28.5%	.....	.....	.....
Alvinston*	691	690	649	320,662	494	13,175	20.30	11,484	1,333	3,391	16,161	24.90	4.9%	.....	.....	1,106
Arthur*	1,104	1,057	1,050	382,648	364	20,362	19.39	21,014	4,256	54,092	58,979	56.17	11.2%	.....	.....	.....
Athens*	726	724	626	319,220	510	13,970	22.31	13,986	6,837	7,421	39,177	62.58	12.5%	.....	.....	.....
Ayr*	777	768	760	411,250	541	13,557	17.84	12,229	3,197	3,964	28,364	37.32	7.4%	.....	.....	2,350
Bancroft*	768	841	911	185,171	203	10,721	11.77	10,590	4,155	.....	8,325	9.14	1.8%	.....	.....	.....
Beamsville*	1,256	1,142	1,227	743,678	606	28,487	23.22	30,822	7,213[4]	33,787	69,327	56.50	11.3%	.....	.....	10,300
Beaverton	933	960	915	484,296	529	23,847	26.06	26,081	7,042	2,707	48,138	52.61	10.5%	4,890	5.34	3,000
Beeton*	582	584	617	259,045	420	13,086	21.21	14,510	5,592	7,927	40,576	65.76	13.1%	.....	.....	.....
Belle River*	608	746	836	388,501	465	14,872	17.79	16,373	11,872	76,180	78,329	93.69	18.7%	.....	.....	.....
Blenheim	1,565	1,690	1,844	1,078,245	585	45,585	24.72	46,823	12,800	82,612	175,052[7]	94.93	18.9%	.....	.....	5,000
Bloomfield*	600	614	636	396,927	624	9,388	14.76	8,574	1,756	3,609	4,880	7.67	1.5%	.....	.....	.....
Blyth*	656	602	652	379,975	583	13,319	20.43	13,269	3,113	3,919	27,919	42.82	8.6%	19,086	29.27	1,000
Bobcaygeon*	1,095	906	1,021	412,266	403	16,491	16.15	17,288	2,720	60,547	69,841	68.40	11.5%	.....	.....	.....
Bolton*	679	593	630	298,971	474	13,454	21.36	14,945	2,300	33,565	36,734	58.31	11.7%	.....	.....	.....
Bonfield*	421	515	567	49,711	87	4,217	7.44	4,655	5,076	.....	.....	.....	.....	.....	.....	.....
Bothwell*	633	646	683	273,985	401	11,645	17.05	11,413	6,323	1,530	7,237	10.60	2.1%	.....	.....	700
Barton Twp.*	6,742	3,295	2,357	1,526,915	648	50,384[6]	21.38	54,265	88,151[5]	50,000	440,589[6]	186.93	37.4%	285,104	120.96	27,150
Bradford*	961	1,009	1,041	483,623	465	19,843	19.06	24,422	7,398	49,615	90,879	87.30	17.4%	.....	.....	.....
Brantford Twp.*	7,168	7,497	8,155	6,171,792	757	161,114	19.76	182,007	57,430[8]	.....	22,790	2.79	.5%	.....	.....	.....
Brighton*	1,411	1,413	1,462	684,391	468	28,756	19.67	29,397	9,592	22,573	56,874	38.90	7.8%	.....	.....	4,000
Bruce Mines*	477	474	402	199,663	496	8,959	22.28	7,695	16,568	.....	8,931	22.22	4.4%	.....	.....	.....
Brussels*	870	770	784	399,300	509	15,720	20.05	15,671	2,668	4,741	4,741	6.05	1.2%	.....	.....	.....
Burk's Falls*	981	818	672	330,806	492	14,546	21.64	13,572	6,279	7,998	7,998	11.90	2.4%	.....	.....	.....
Cache Bay*	926	1,084	1,000	217,895	218	6,533	6.53	7,157	2,788	.....	.....	.....	.....	.....	.....	.....
Caledonia*	1,223	1,396	1,430	701,276	490	24,545	17.16	24,910	5,150	.....	21,665	15.15	3.0%	.....	.....	.....
Cannington*	869	851	761	427,881	562	18,932	24.88	18,470	5,066	2,894	8,602	11.30	2.2%	.....	.....	.....
Capreol*	1,287	1,750	1,660	778,760	469	55,671	33.54	51,306	20,495[2]	36,478[3]	236,641	142.55	28.5%	.....	.....	29,000
Cardinal*	1,241	1,305	1,602	580,337	362	20,931	13.07	21,061	4,840	8,694	33,944	21.19	4.2%	.....	.....	.....
Casselman*	977	1,025	1,012	270,415	267	10,035	9.92	9,654	881	.....	623	.62	.1%	.....	.....	.....
Cayuga*	784	705	700	453,343	648	17,895	25.56	17,245	3,205	7,147	25,514	36.45	5.3%	.....	.....	.....
Chapleau Twp.*	2,236	2,346	2,000	990,650	495	56,579	28.29	54,180	17,216[1]	1,406	92,848	46.42	9.3%	.....	.....	7,400
Chelmsford	1,045	725	882	136,945	155	10,057	11.40	10,456	11,578	.....	13,108	14.86	2.9%	.....	.....	2,100

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1940.
[1] In addition, tax sale lands of $14,686.
[2] After deducting reserve of $4,139. In addition, tax sale lands of $16,736.
[3] Not including $54,496 issued under the local improvement plan or $15,260 housing.
[4] Reserve against this of $3,367.
[5] After deducting reserve of $9,000.
[6] Since the annexation of part of the township by Hamilton, this City makes annual payments towards interest and sinking fund on a large portion of the debt. The amount so payable by Hamilton in 1939 was $25,067.
[7] Excludes $2,500 mortgage payable.
[8] After deducting reserve of $32,825. In addition, tax sale lands of $23,500.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Chesley*	1,708	1,789	1,812	$824,064	$455	$32,683	$18.04	$33,933	$ 4,348	$ 1,107	$ 77,394	$ 42.71	8.5%	$ 6,302	$ 3.48	$ .....
Chesterville*	967	950	1,094	413,065	377	21,156	19.34	20,440	2,809	.....	27,486	25.12	5.0%	.....	.....	3,265
Chippawa*	1,137	1,266	1,228	864,824	704	54,988	44.78	56,447	13,712[2]	33,416	113,511	92.43	18.5%	.....	.....	6,500
Clifford*	469	454	491	227,740	464	9,134	18.60	8,930	2,729	5,279	21,880	44.56	8.9%	.....	.....	.....
Clinton*	2,018	1,842	1,877	802,559	427	35,140	18.72	35,705	6,710	30,700	130,824	69.70	13.9%	64,425	34.32	1,000
Cobden*	711	631	643	232,045	361	12,171	18.93	12,375	1,923	9,863	41,739	64.91	12.9%	.....	.....	4,500
Colborne*	932	977	960	353,371	368	20,150	20.99	19,807	10,823	68,311	90,221	93.98	18.8%	.....	.....	7,000
Coldwater*	658	626	545	270,579	496	13,864	25.44	13,814	5,639	1,299	22,024	40.41	8.0%	.....	.....	925
Creemore*	653	587	617	326,008	528	13,157	21.32	13,366	3,113	3,697	28,081	45.51	9.1%	.....	.....	.....
Crystal Beach*	298	550	607	697,350	1,149	51,425	84.72	62,543	33,222[1]	46,273	169,555	279.33	55.8%	.....	.....	.....
Delhi*	733	1,298	2,430	1,425,313	587	47,069	19.37	46,642	2,653	81,232	115,335	47.46	9.5%	306	.26	.....
Deseronto*	1,847	1,418	1,002	539,400	538	30,206	30.15	28,290	13,985[3]	626	45,300	45.21	9.0%	.....	.....	4,220
Drayton*	600	559	521	315,643	606	12,238	23.49	12,360	1,538	4,286	18,793	36.07	7.2%	.....	.....	.....
Dresden*	1,339	1,488	1,542	745,785	484	32,108	20.82	30,527	21,590	3,270	13,578	8.81	1.7%	.....	.....	12,000
Dryden*	1,019	1,369	1,714	1,420,381	829	43,104	25.15	46,041	15,410	45,935	126,795	73.98	14.8%	.....	.....	.....
Dundalk*	675	647	686	370,729	540	17,549	25.58	16,661	4,893	.....	45,646	66.54	13.3%	.....	.....	.....
Durham	1,494	1,800	1,854	660,543	356	31,172	16.81	33,741	12,414	53,585	140,221	75.73	15.1%	8,599	4.64	.....
Dutton*	813	761	830	427,651	515	19,432	23.41	19,482	3,499	.....	46,384	55.88	11.1%	.....	.....	.....
Eganville	1,015	1,072	1,033	347,790	337	14,493	14.03	14,796	13,241	.....	14,098	13.65	2.7%	.....	.....	.....
Elora*	1,136	1,144	1,185	581,178	490	24,019	20.27	24,280	4,926	.....	31,254	26.37	5.2%	.....	.....	3,100
Embro*	460	455	420	227,105	541	7,461	17.76	6,946	1,060	.....	8,665	20.63	4.1%	.....	.....	.....
Englehart*	759	1,056	1,269	467,090	368	29,188	23.00	26,655	23,306[4]	23,015*y*	70,599	55.63	11.1%	.....	.....	.....
Erin*	479	434	513	185,255	361	8,401	16.38	8,018	2,063	.....	31,278	60.97	12.2%	.....	.....	.....
Essex	1,588	1,888	1,854	1,097,079	592	49,368	26.63	48,843	23,809[7]	43,090	281,618[8]	151.90	30.4%	.....	.....	2,600[9]
Exeter*	1,422	1,622	1,613	869,175	539	29,551	18.32	29,295	2,860	30,141	61,077	37.86	7.6%	.....	.....	.....
Fenelon Falls*	1,031	915	1,123	540,512	481	15,735	14.01	15,328	3,636	.....	26,391	23.50	4.7%	.....	.....	.....
Flesherton*	422	491	452	192,785	426	9,111	20.16	7,941	3,906	1,549	23,573	52.15	10.4%	.....	.....	5,300
Fonthill*	.....	862	860	335,982	391	18,116	21.06	19,215	4,535	47,828	60,999	70.93	14.2%	.....	.....	.....
Forest*	1,422	1,465	1,562	879,573	563	37,581	24.06	38,120	6,061	79,428	110,503	70.74	14.1%	.....	.....	.....
Frankford*	786	808	1,095	263,776	240	12,495	11.41	12,877	3,998	.....	30,575[5]	27.92	5.6%	.....	.....	.....
Glencoe*	862	800	764	480,883	629	22,528	29.49	23,898	13,611	85,933	110,833	145.07	29.0%	20,230	26.48	.....
Gore Bay*	635	740	782	255,307	326	13,595	17.38	12,421	4,016	13,395	30,277	38.72	7.7%	.....	.....	.....
Grand Valley*	620	587	645	243,800	378	11,998	18.60	12,085	1,976	.....	15,600	24.19	4.8%	.....	.....	.....
Grantham Twp.*	3,777	5,007	5,523	1,810,050	328	108,370	19.62	117,247	25,812	38,574	61,801	11.19	2.2%	943	.17	.....
Gravenhurst*	1,478	1,830	2,303	887,582	385	51,862	22.52	57,227	30,317	3,438	111,610	48.46	9.7%	13,865	6.02	19,280
Hagersville*	1,169	1,370	1,347	623,010	463	24,920	18.50	25,599	1,871	.....	32,153	23.87	4.8%	.....	.....	.....
Harriston*	1,263	1,293	1,292	636,163	492	23,858	18.47	23,476	3,082	7,184	15,727[6]	12.17	2.4%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1940.
† As at Dec. 31st, 1939.
y Waterworks and sewers.
[1] Reserve against this of $4,621. In addition, tax sale lands of $27,097.
[2] In addition, tax sale lands of $5,460.
[3] Including tax sale lands of $2,500 and after deducting reserve of $2,750.
[4] Including tax sale lands of $4,975 and after deducting reserve of $4,582.
[5] Includes only Frankford's share of debt. Total debt, $36,690.
[6] In addition, guaranteed debt of $27,800.
[7] Including tax sale lands of $15,351 and after deducting reserve of $26,835.
[8] Includes $126,090 matured and unpaid debenture principal, but not W.E. & L.S. Rly. liability of $81,297, nor railway deficit of $29,649.
[9] Debentures of $2,501 are hypothecated against this.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Harrow*	.....	956	1,050	$402,098	$383	$21,003	$20.00	$22,383	$12,264	$ 829	$ 41,662	$ 39.68	7.9%	$	$	$ 3,800
Hastings*	730	707	823	294,294	358	12,945	15.73	14,526	2,312	14,221	31,076	37.76	7.6%	.....	.....	681
Havelock*	1,268	1,096	1,103	388,591	352	17,489	15.86	17,414	5,399	697	8,015	7.27	1.4%	.....	.....	2,500
Hensall*	756	719	686	383,327	559	13,645	19.89	13,407	1,224	3,437	4,737	6.91	1.4%	.....	.....	.....
Iroquois*	916	948	1,123	457,119	407	15,424	13.73	15,139	1,375	.....	552	.49	.1%	.....	.....	.....
Iroquois Falls*	1,178	1,308	1,349	2,277,530	1,168	71,318	52.87	71,318	.....	.....	60,666	44.97	8.9%	.....	.....	.....
Jarvis*	485	514	513	214,914	419	8,544	16.65	8,602	2,197	2,371	23,530	45.87	9.1%	.....	.....	.....
Keewatin*	1,327	1,405	1,482	1,443,074	974	37,251	25.14	37,678	8,846	.....	31,195	21.05	4.2%	.....	.....	.....
Kemptville*	1,204	1,286	1,228	590,540	481	23,664	19.27	24,039	5,842	13,368	55,425	45.13	9.0%	.....	.....	5,500
Lakefield*	1,189	1,303	1,301	653,185	502	31,251	24.02	30,450	4,391	25,654	26,122	20.08	4.0%	.....	.....	.....
Lanark*	597	636	686	156,791	229	8,247	12.02	8,267	2,693	.....	4,277	6.23	1.2%	.....	.....	.....
Lancaster*	672	601	570	186,467	327	6,348	11.14	6,037	2,090	.....	.....	.....	.....	.....	.....	.....
Larder Lake	.....	.....	1,463	593,496	406	30,634	20.94	24,983	17,411 [5]	.....	.....	.....	.....	.....	.....	25,800
La Salle*	.....	600	907	500,194	551	20,740	22.87	17,316	14,214 [1]	12,561	402,831 [3]	444.14	88.8%	.....	.....	.....
Little Current*	923	1,151	1,115	287,216	257	13,499	12.11	13,917	5,181	.....	20,000	17.93	3.6%	.....	.....	.....
L'Orignal*	1,298	905	1,002	257,993	257	13,862	13.83	15,726	6,146	.....	11,877	11.85	2.4%	.....	.....	.....
Lucan*	683	590	643	272,800	424	13,585	21.13	12,909	3,615	2,130	7,463	11.61	2.3%	.....	.....	.....
Lucknow*	905	1,082	977	406,233	416	17,467	17.88	17,790	6,929	55,759	71,876	73.57	14.7%	.....	.....	1,000
Madoc*	1,058	1,059	1,130	298,171	264	23,732	21.00	23,433	17,415	.....	30,457	26.95	5.4%	.....	.....	10,700
Markdale*	882	774	776	345,406	445	20,149	25.96	20,590	3,504	3,106	52,463	67.61	13.5%	.....	.....	4,000
Markham*	1,012	1,073	1,175	559,734	476	15,310	13.03	16,326	1,715	8,198	10,787	9.18	1.8%	.....	.....	.....
Marmora*	948	924	1,004	287,414	286	17,963	17.89	17,379	11,379	1,193	23,522	23.43	4.7%	.....	.....	9,000
Massey*	632	708	740	158,327	214	9,315	12.59	9,022	11,157	.....	.....	.....	.....	.....	.....	.....
Mattawa	1,468	1,633	2,127	322,206	151	28,154	13.24	26,496	30,201	.....	4,358	2.05	.4%	.....	.....	3,684
Maxville*	725	785	811	289,193	357	12,499	15.41	8,128	8,143	.....	11,699	14.43	2.9%	.....	.....	4,075
Merrickville*	807	821	781	336,075	430	16,468	21.09	15,500	10,357	.....	19,704	25.23	5.0%	.....	.....	7,750
Mildmay*	708	694	764	251,926	330	9,219	12.07	9,483	1,625	8,870	21,978	28.77	5.7%	.....	.....	.....
Millbrook*	717	692	749	262,039	350	13,458	17.97	12,703	3,268	8,304	40,107	53.55	10.7%	.....	.....	1,600
Milton*	1,873	1,828	1,915	1,094,499	572	41,049	21.44	48,640	22,568 [2]	7,686	71,412	37.29	7.4%	.....	.....	19,481
Milverton*	951	1,004	994	646,350	650	21,736	21.87	23,105	1,125	27,171	46,588	46.87	9.4%	.....	.....	1,500
Mitchell*	1,800	1,571	1,670	945,000	566	40,559	24.31	42,478	14,677	.....	59,655 [4]	35.72	7.1%	5,391	3.23	.....
Morrisburg*	1,444	1,374	1,484	656,143	442	33,609	22.64	35,603	7,814	29,773	84,231	56.76	11.3%	.....	.....	10,300
Mount Forest*	1,718	1,821	1,936	865,980	447	41,820	21.60	43,162	5,089	9,717	77,124	39.84	7.9%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1940.

[1] In addition, tax sale lands of $9,857.

[2] Includes tax sale lands of $5,786.

[3] As per refunding plan.

[4] In addition, guaranteed bonds of $26,500.

[5] After deducting reserve of $10,000.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Neustadt*	422	465	431	$147,811	$343	$ 5,868	$13.61	$ 6,093	$ 835	$ 493	$ 17,983	$ 41.72	8.3%	$	$	$ .....
Newburgh*	416	410	475	125,857	265	6,259	13.18	6,040	530	.....	.....	.....	.....	.....	.....	.....
Newcastle	559	611	698	283,810	407	9,850	14.11	10,267	2,318	10,602	10,602	15.19	3.0%	.....	.....	.....
New Hamburg*	1,351	1,426	1,453	796,880	548	30,401	20.92	30,318	5,761	.....	8,642	5.95	1.2%	.....	.....	.....
Niagara*	1,357	1,672	1,764	945,584	536	52,820	29.94	55,054	27,120	13,889	31,989	18.13	3.6%	.....	.....	.....
Nepean Twp.*	10,867	11,142	12,062	5,888,715	488	381,543	31.63	405,502	156,494[1]	[2]	839,685	69.61	13.9%	.....	.....	60,000
Norwich*	1,176	1,126	1,301	673,695	518	32,560	25.02	32,467	5,247	20,582	46,608	35.82	7.2%	.....	.....	3,000
Norwood*	765	727	710	262,720	370	15,200	21.41	17,875	4,447	18,400	18,400	25.91	5.2%	.....	.....	6,500
Oil Springs	490	433	515	198,437	385	7,596	14.75	8,035	6,472	.....	15,415	29.93	5.9%	.....	.....	.....
Omemee	498	498	630	247,114	392	9,596	15.23	9,663	2,661	.....	8,952	14.21	2.8%	.....	.....	500
Palmerston	1,523	1,617	1,393	676,839	486	37,095	26.63	36,236	11,805	15,497	89,331	64.13	12.8%	.....	.....	4,900
Paisley*	760	732	727	304,099	418	15,327	21.08	14,910	2,230	3,612	15,309	21.06	4.2%	.....	.....	.....
Parkhill*	1,152	998	1,029	470,373	457	18,711	18.18	18,772	3,846	6,764	11,639	11.31	2.2%	.....	.....	.....
Point Edward*	1,258	1,211	1,185	709,658	599	28,364	23.94	37,864	4,634[4]	3,487	16,445	13.88	2.8%	.....	.....	4,000
Port Credit*	1,123	1,650	1,934	1,394,153	721	71,082	36.75	80,380	33,886	67,433	328,285	169.74	33.9%	.....	.....	.....
Port Dalhousie	1,492	1,331	1,595	958,106	601	48,132	30.18	49,000*x*	36,467[5]	112,953	144,282	90.46	18.1%	4,586	2.87	.....
Port Dover*	1,462	1,680	1,790	982,873	549	49,191	27.48	52,275	16,724	113,615	172,657	96.46	19.3%	.....	.....	.....
Port Elgin*	1,291	1,305	1,415	636,347	450	25,454	17.99	24,583	867	.....	59,246	41.87	8.4%	.....	.....	2,000
Port McNicoll*	1,074	928	950	575,187	606	23,007	24.22	23,804	1,456	196	11,414	12.01	2.4%	.....	.....	.....
Port Perry*	1,143	1,130	1,142	651,521	571	30,010	26.28	31,444	5,693	10,123	64,456	56.44	11.3%	.....	.....	.....
Port Rowan	672	674	706	363,223	514	13,078	18.52	13,580	1,081	5,922	11,899	16.85	3.4%	.....	.....	.....
Port Stanley*	973	816	825	985,938	1,195	29,580	35.85	30,167	6,859	25,581	28,979	35.13	7.0%	.....	.....	1,430
Powassan*	614	722	742	235,968	318	10,685	14.40	10,214	2,365	.....	8,895	11.99	2.4%	.....	.....	.....
Rainy River*	1,444	1,680	1,326	494,085	372	36,322	27.39	39,675	24,446	59,570	148,026[3]	111.63	22.3%	2,131	1.60	.....
Richmond Hill	1,055	1,270	1,295	931,580	719	46,640	36.02	45,310	26,940	84,704	190,696	147.25	29.4%	41,136	31.76	7,500
Ridgetown*	1,855	1,942	1,986	1,121,814	565	42,662	21.48	43,284	11,384	5,425	124,277	62.58	12.5%	.....	.....	18,000
Rockcliffe Park*	.....	957	1,382	2,897,818	2,097	91,640	66.31	100,654	3,589	5,400	139,814	101.17	20.2%	19,471	14.09	.....
Rodney*	756	757	758	414,979	548	12,833	16.93	13,261	1,484	.....	16,424	21.67	4.3%	.....	.....	.....
Sandwich East Twp.	2,054	5,542	6,521	2,038,060	313	82,394	12.64	89,495	57,267[7]	?	1,964,678[9]	301.28	60.2%	.....	.....	210,848[8]
Sandwich West Twp.	?	3,438	3,861	2,142,655	555	68,894	17.84	69,520	102,509[10]	.....	2,626,707[11]	680.32	136.0%	.....	.....	245,056[12]
Seaforth	1,829	1,692	1,771	951,225	537	45,791	25.86	47,977	27,299	67,700	129,508[6]	73.13	14.6%	.....	.....	.....
Shelburne*	1,072	1,064	1,099	519,859	473	30,231	27.51	28,046	3,162	4,116	82,975	75.50	15.1%	.....	.....	.....
Smooth Rock Falls*	.....	858	971	548,212	565	33,410	34.41	33,410	.....	.....	59,700	61.48	12.3%	4,751	4.89	.....
Southampton	1,537	1,520	1,515	696,883	460	31,635	20.88	32,506	13,070	24,320	67,267	44.40	8.9%	.....	.....	9,000
South River*	573	704	885	261,432	295	12,026	13.59	12,547	4,966	.....	1,406	1.59	.3%	.....	.....	750
Stoney Creek*	.....	834	933	504,085	540	19,594	21.00	19,130	7,783	66,723	68,560	73.48	14.7%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1940.

x Approximate.

[1] Reserve against this of $36,940. In addition, tax sale lands of $181,054, fully covered by reserve.

[2] Combined waterworks and sewer debt of $589,200.

[3] Not including $73,456 past-due principal.

[4] After deducting reserve of $2,273.

[5] In addition, tax sale lands of $5,944.

[6] In addition, $50,000 industrial guarantees.

[7] In addition, tax sale lands of $105,450, of which $89,345 registered properties purchase agreements.

[8] Includes $11,000 capital loan. In addition, $544,072 debenture interest due and unpaid.

[9] Includes $1,382,251 principal due and unpaid, of which $54,125 assumed from Windsor, but not including $98,568, township debentures assumed by other municipalities; nor $73,833, share of Essex Border Utilities debt; nor $51,710, Windsor, Essex & Lakeshore Rly.; nor $62,813, S.W. & A. Rly.

[10] In addition, tax sale lands of $90,989.

[11] Includes $1,634,571 principal due and unpaid, but not Essex Border Utilities debt of $229,774; nor $315,980, S.W. & A. Rly.: nor $54,542, W.E. & L.S. Rly.

[12] In addition, debenture interest due and unpaid of $747,682.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Schreiber Twp.*	.....	1,113	1,240	$470,210	$379	$26,296	$21.21	$25,959	$11,948	$ 55,000	$100,870	$ 81.35	16.5%	$40,765	$32.87	$ .....
Springfield*	460	379	382	181,490	475	6,951	18.29	6,533	2,057	2,140	12,184[6]	31.90	6.4%	.....	.....	.....
Stayner*	972	1,042	1,009	425,458	422	22,713	22.51	22,177	2,068	1,378	48,862	48.43	9.7%	.....	.....	.....
Stirling*	844	865	960	452,720	472	22,018	22.94	22,804	3,454	43,360	72,882	75.92	15.2%	.....	.....	.....
Stouffville*	1,053	1,105	1,198	650,425	543	23,350	19.49	22,801	3,550	24,746	63,038	52.62	10.5%	.....	.....	.....
Streetsville	615	673	701	357,391	510	16,663	23.77	15,619	5,895	11,120	37,523	53.53	10.7%	.....	.....	.....
Shuniah Twp.	?	1,131	1,987	990,409	498	38,404	19.33	35,215	33,722[8]	.....	17,105[11]	8.61	1.7%	8,091	4.07	.....
Sutton*	789	809	875	638,712	730	20,952	23.95	21,227	9,441	4,547	46,766	53.45	10.7%	.....	.....	.....
Tara	545	491	510	254,141	498	7,642	14.98	7,555	524	635	635	1.24	.2%	.....	.....	500
Tavistock	1,011	1,042	1,080	571,695	529	17,154	15.88	17,140	1,321	4,400	4,400	4.07	.8%	.....	.....	.....
Teeswater*	829	805	873	387,429	444	18,175	20.82	17,483	5,639	2,491	14,534	16.65	3.7%	.....	.....	.....
Thamesville*	800	754	816	498,123	610	17,599	21.57	18,008	6,600	5,360	13,877	17.01	3.4%	.....	.....	600
Thedford*	524	577	598	233,735	391	8,287	13.86	7,964	1,063	1,357	16,499	27.59	5.5%	.....	.....	500
Thessalon*	1,651	1,632	1,700	395,115	232	26,868	15.80	24,655	27,052[12]	12,822[4]	53,842	31.67	6.3%	.....	.....	2,057
Thornbury*	820	739	781	446,265	571	18,712	23.96	18,393	4,532	32,602	60,815	77.87	15.6%	.....	.....	.....
Tilbury	1,673	1,996	1,989	919,660	462	51,273	25.78	49,919	14,422[9]	97,564	155,960	78.41	15.7%	.....	.....	8,400
Toronto Twp.*	5,878	8,476	10,500	5,475,000	521	271,800	25.89	268,931	127,153[1]	71,081	273,659	26.06	5.2%	.....	.....	73,000[2]
Tottenham*	494	546	532	249,914	469	12,020	22.59	11,603	4,394	22,679	22,679	42.63	8.5%	.....	.....	.....
Tweed*	1,339	1,247	1,181	571,061	483	30,819	26.09	31,945	13,633	17,420	93,727	79.36	15.8%	.....	.....	17,900
Uxbridge*	1,492	1,506	1,480	647,764	438	33,398	22.57	32,290	13,485[5]	42,216[10]	132,452	89.49	17.9%	.....	.....	9,500
Vankleek Hill*	1,499	1,295	1,515	539,406	356	19,987	13.19	19,790	3,660	.....	985	.65	.1%	.....	.....	1,928
Victoria Harbour*	1,463	1,171	979	215,434	220	12,494	12.76	11,387	7,692	.....	1,893	1.93	.4%	.....	.....	500
Waterdown*	754	924	867	548,528	633	18,101	20.88	19,427	6,840	.....	78,357	90.38	18.0%	.....	.....	.....
Waterford*	1,123	1,168	1,294	710,470	549	27,950	21.60	28,016	3,625	31,499	85,312	65.93	13.2%	.....	.....	.....
Watford*	1,059	956	1,023	498,395	487	26,918	26.31	26,053	6,137	29,819	57,972	56.67	11.3%	.....	.....	9,300
Webbwood*	567	468	392	116,855	298	6,457	16.47	5,542	4,560[7]	.....	.....	.....	.....	.....	.....	.....
Wellington*	824	900	948	765,385	807	19,958	21.05	18,530	1,950	5,259	41,602[3]	43.88	8.8%	.....	.....	.....
West Lorne*	755	814	768	348,896	454	13,781	17.94	14,081	3,327	122,799	130,308	169.67	33.9%	.....	.....	.....
Westport*	741	737	725	332,691	459	11,158	15.39	12,888	8,023	12,341	21,775	30.03	6.0%	.....	.....	.....
Wheatley	378	724	764	369,520	484	19,990	26.16	18,206	11,397	42,236	109,818	143.74	28.7%	.....	.....	.....
Wiarton*	1,726	1,949	1,750	675,331	386	34,645	19.80	34,575	7,299	48,136	73,257	41.86	8.3%	5,173	2.96	.....
Winchester*	1,126	963	1,017	469,944	462	21,429	21.07	22,246	2,913	3,258	51,323	50.46	10.1%	.....	.....	.....
Woodbridge	672	744	914	399,075	437	13,069	14.30	13,476	2,040	18,702	43,488	47.58	9.5%	.....	.....	.....
Woodville*	452	414	439	189,582	432	6,053	13.79	5,770	1,962	965	23,499	53.53	10.7%	.....	.....	.....
Wyoming*	482	482	554	156,485	282	9,060	16.35	8,404	1,001	.....	9,157	16.53	3.3%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1940.

x Approximate.

[1] In addition, tax sale lands of $39,416. Reserve against uncollected taxes of $94,606.

[2] In addition, Clergy Reserve loan of $12,000.

[3] Includes only Wellington's share (48.28%) of school debt of $75,276. In addition, guaranteed debt of $1,100.

[4] In addition, conservation dam of $15,127.

[5] Reserve of $4,046 against this.

[6] Includes only Springfield's share (50%) of total school debt of $20,088.

[7] In addition, tax sale lands of $2,119.

[8] After deducting reserve of $23,597. In addition, tax sale lands of $54,272.

[9] Includes tax sale lands of $5,197 and after deducting a reserve of $6,050.

[10] Waterworks and fire protection.

[11] Includes $1,919 unsold debentures, against which bank loan of $3,904.

[12] 1939 figure should have been $24,303.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1939

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1939	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
NEW BRUNSWICK																
Devon*	1,924	1,977	1,977	$1,184,355	$599	$31,516	$15.94	$32,516	$35,146[3]	$135,000	$148,000	$ 74.86	14.9%	$45,000	$22.76	$ 1,967
Grand Falls*	1,327	1,557	1,809	1,307,000	722	26,001	14.37	32,899	16,882[2]	78,895	121,895	67.38	13.4%	18,823	10.41	20,039
Hartland*	879	907	1,000	535,800	535	18,000	18.00	19,842	10,075	5,250	51,250	51.25	10.2%	.....	.....	2,884
Marysville*	1,614	1,512	1,512	692,292	458	34,283	22.67	32,660	11,000	.....	71,669	47.40	9.5%	.....	.....	.....
Milltown*	1,976	1,735	1,800	1,015,125	564	57,303	31.84	52,927	26,082	.....	157,000	87.22	17.4%	78,386	43.55	7,049
Port Elgin*	600	737	750	212,000	282	11,450	15.27	11,640	4,000*x*	6,000	11,600	15.47	3.1%	4,000	5.33	.....
Rothesay	489	515	700	324,050	463	18,111	25.88	18,165	3,737	40,000	109,000	155.71	31.1%	30,263[5]	43.23	.....
St. Andrews*	1,065	1,207	1,207	1,144,500	948	40,530	33.58	34,536	24,791[4]	142,000	209,100	173.24	34.6%	52,963	43.88	.....
St. George*	1,110	1,087	1,087	409,858	377	18,299	16.83	17,441	18,512	20,000	31,400	28.89	5.8%	10,639	9.79	1,500
St. Leonard*	862	952	1,000	272,350[7]	272	19,000	19.00	25,408	20,405	21,100	93,100	93.10	18.6%	.....	.....	7,091
Shediac*	1,973	1,883	2,000	747,300	374	29,900	14.95	27,692	12,948[8]	10,000	63,500	31.75	6.3%	9,683	4.84	5,051
Sunny Brae*	1,171	1,364	1,600	904,697	565	23,780	14.86	23,346	31,240	123,000*y*	128,500	80.31	16.0%	6,970	4.36	.....
NOVA SCOTIA																
Annapolis Royal*	836	739	750	360,672	481	20,696	27.59	19,327	6,590	24,512	109,200	145.60	29.1%	37,020	49.36	10,177
Antigonish*	1,746	1,764	1,800	718,055	399	44,026	24.46	43,702	18,867	122,000	250,500	139.17	27.8%	82,601	45.89	14,756
Berwick*	.....	837	1,000	316,675	316	17,321	17.32	16,847	4,942	19,500	54,500	54.50	10.9%	10,626	10.63	.....
Bridgetown*	1,086	1,126	1,136	385,170	339	21,762	19.15	22,366	8,247	1,000	81,500	71.74	14.3%	32,040	28.20	4,681
Canso*	1,626	1,575	1,500	288,340	192	21,790	14.52	17,274	45,695	50,000	82,100	54.73	10.9%	32,685	21.79	11,598
Clarke's Harbour*	965	907	975	197,645	203	10,080	10.34	12,117	9,540	.....	15,000	15.38	3.0%	7,952	8.16	5,776
Digby	1,230	1,412	1,500	824,775	550	41,449	27.63	39,017	10,386	107,400*y*	199,225	132.81	26.5%	41,031	27.35	12,630
Hantsport	683	713	850	349,905	412	14,299	16.82	14,022	11,615	47,100*y*	64,800	76.24	15.2%	13,907	16.36	7,698
Joggins	1,732	1,000	1,000	120,740	120	?	.....	?	9,779	.....	7,600	7.60	1.5%	284	.28	350
Lockeport	851	973	1,000	354,385	354	17,333	17.33	13,339	15,934	13,000[6]	50,000	50.00	10.0%	11,898	11.89	6,624
Louisburg*	1,152	971	1,000	259,555	259	12,980*x*	12.98	12,497	15,824	.....	14,000	14.00	2.8%	10,025	10.02	6,289
Mahone Bay*	1,177	1,065	1,020	317,025	311	17,962	17.61	17,584	12,039	13,000	66,900	65.59	13.1%	23,800	23.33	8,698
Middleton	875	904	900	392,595	436	21,510	23.90	25,601	11,536	151,000*y*	226,750	251.94	50.4%	128,199	142.44	4,222
Mulgrave*	.....	975	1,000	373,338	373	12,784	12.78	15,315	11,779	[9]	2,900	2.90	.6%	777	.77	.....
Oxford*	1,402	1,133	1,200	349,660	291	20,979	17.48	22,268	8,466	41,200	94,700	78.91	15.8%	37,777	31.48	6,146
Port Hawkesbury*	869	1,011	1,000	156,295	156	11,722	11.72	11,548	13,262	17,500	49,500	49.50	9.9%	17,412	17.41	2,800
Port Hood	805	626	759	113,280	149	6,717	8.85	4,439	9,364	.....	15,400	20.29	4.0%	7,390	9.74	2,044
Shelburne*	1,360	1,474	1,460	476,000	326	23,599	16.16	22,096	12,228	14,000	54,650	37.43	7.5%	9,204	6.30	8,169
Stewiacke	819	803	1,000	277,395	277	13,323	13.32	9,636	11,722	.....	23,000	23.00	4.6%	16,385	16.38	7,537
Wedgeport*	1,424	1,294	1,400	114,748	82	7,384	5.27	9,093	15,483	.....	.....	.....	.....	.....	.....	2,150
Wolfville	1,743	1,818	2,000	722,312	361	43,601	21.80	39,994	17,997	121,250*y*	209,500	104.75	20.9%	83,884	41.94	11,787
PRINCE EDWARD ISLAND																
Alberton*	625	590	600	311,200	519	1,818	3.03	1,711	1,340	.....	3,350	5.58	1.1%	114	.19	106
Georgetown*	800	812	870	149,000	171	1,050[1]	1.21	954[1]	426[1]	.....	2,550[1]	2.93	.6%	55[1]	.06	.....
Kensington	556	612	?	?	.....	?	.....	?	?	?	?	.....	.....	?	.....	?
Montague	706	803	?	?	.....	?	.....	?	?	?	?	.....	.....	?	.....	?
Souris*	1,094	1,063	1,100	536,825	488	7,557	6.87	6,995	9,548	30,000	33,500	30.45	6.1%	19,393	17.63	957

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1940.
x Approximate.
[1] Not including schools.
[2] After deducting reserve of $5,230.
[3] After deducting reserve of $22,142.
[4] Fully covered by reserve.
[5] Includes $4,200, approximately, sinking fund against Rothesay consolidated school debt of $40,000.
y Includes waterworks and sewers.
[6] Nova Scotia Power Comm. operates electric light system and provides sinking fund and interest for bonds.
[7] The County of Madawaska levies and collects its own tax in the Town of St. Leonard.
[8] After deducting reserve of $8,471.
[9] Hydro-Electric as an operating account has been closed.

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(Information from Official and other reliable sources, but not guaranteed.)

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ACKNOWLEDGMENT—The Institute has adopted for the purpose of this publication, the standards of per capita assessment, per capita debt, and relation of debenture debt to assessment, which were used by Mr. W. L. McKinnon.

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*Under Montreal Metropolitan Commission.

CITIZENS' RESEARCH INSTITUTE OF CANADA

137 WELLINGTON ST. WEST, TORONTO.

Financial Statistics - Canadian Governments, Service

Some few years ago the Institute began the practice of collecting and compiling preliminary information on tax collections and bank loans for the larger urban municipalities in Canada as soon as possible after the close of the calendar year, which is the close of the fiscal year for the majority of municipalities in Canada. This was done with the idea, not only of giving up-to-date information to those taking the Institute's statistical service, but also in order to relieve municipal officials to some extent from the need for answering numerous enquiries on these points. The Institute has only been able to do this through the kind co-operation of the municipal officials. The Institute feels that it is a worthwhile service and presents herewith similar information for the year 1940.

These figures cover 123 municipalities urban in character with a population of 2,000 or upwards. It should be borne in mind:

(1) that these are preliminary figures and that final figures after audit may be different in minor respects;

(2) that figures of total uncollected taxes are gross in most cases and in some instances contain as well tax sale lands, etc. held by the municipality. A check on this point can be made by readers by referring to corresponding figures of taxes uncollected, tax sale lands, etc. shown in the 1940 Edition of the "Red Book," i.e. figures at December 31st, 1939.

It is of interest to note:

(a) That in 87 of the 123 municipalities listed total tax collections, current and arrears, exceeded the current levy. This is a much higher proportion than that (approx. 70) which existed in 1937, 1938 and 1939.

(b) That 24 of the 123 municipalities listed collected 90% or over of the current levy during the 1940 fiscal year; 60 collected between 80 and 90%; 29 between 70 and 80%; 8 between 60 and 70%; and 1 under 50%. (Current collections for 1 municipality not reported.) This is a slightly better record than in 1939.

(c) That the one under 50% was situated in Saskatchewan affected by drought conditions;

(d) That in the municipalities listed for which similar preliminary information was obtained at December 31st, 1939, 82 out of 90 collected a higher percentage of their current levy in 1940 than in 1939, and in 59 of these 90 municipalities the percentage of total collection, current and arrears, was higher in 1940 than in 1939.

Citizens' Research Institute of Canada

February 17th, 1941.
Supplement to
1940 Red Book.

Supplement to
1940 Red Book

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31st, 1940.

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1940	Taxes Collected during 1940		Percent Current Levy Collected at Dec. 31st, 1940	Percent Total Collections during 1940 were of Current Levy	Taxes Uncollected at December 31/40		Bank Loans Outstanding at December 31/40	
		Current	Total			Current	Total#	Current	Capital
Aylmer, Ont.	$ 56,462	$ 50,415	$ 60,939	89.29%	107.93%	$ 6,047	$ 13,695	$ 400	$ -
Barrie, Ont.	227,125	198,137	242,313	87.24	106.69	28,988	69,870	35,000	35,000
Belleville, Ont.	480,712	415,399	505,572	86.41	105.17	65,312	140,192	20,000	-
Biggar, Sask.	36,267	27,839	36,893	76.76	101.73	8,412	16,549	-	-
Brampton, Ont.	189,257	172,086	194,649	90.93	102.85	17,171	50,644	43,500	-
Brandon, Man.	467,062	331,605	524,613	70.99	112.32	135,457	353,434	-	-
Brantford, Ont.	1,288,941	1,140,940	1,374,296	88.52	106.62	153,356	375,578	175,000	111,000
Brockville, Ont.	391,035	347,749	389,091	88.93	99.50	43,286	77,553	53,500	-
Burlington, Ont.	142,115	120,085	143,914	84.50	101.27	22,030	43,830	100,720	-
Burnaby District, B.C.	627,116	444,032	606,308	70.81	96.68	156,295	281,593	10,000	170,000
Calgary, Alta.	2,964,975	2,514,160	3,094,045	84.80	104.35	450,815	672,603	218,829	600,000
Carleton Place, Ont.	111,891	101,659	116,045	90.86	103.71	10,233	24,496	-	-
Chatham, Ont.	526,475	447,482	525,584	84.99	99.83	79,105	124,739	80,000	22,201
Chilliwack, B. C.	74,588	63,947	77,357	85.73	103.71	10,640	16,711	-	-
Cobalt, Ont.	60,112	42,334	57,637	70.43	95.88	17,779	38,738	10,625	-
Cochrane, Ont.	90,340	72,562	91,710	80.32	101.52	17,484	39,129	35,000	-
Collingwood, Ont.	156,300	123,034	144,575	78.72	92.50	33.266	61,445	-	-
Copper Cliff, Ont.	124,991	124,875	124,927	99.91	99.95	116	640	-	-
Cornwall, Ont.	334,709	279.119	?	83.39	?	55,590	91,419	-	-
Dartmouth, N. S.	194,694	135,671	201,656	69.68	103.58	52,528	86,532	57,315	6,280
Dauphin, Man.	126,072	93,081	124,410	73.83	98.68	28,740	41,273	-	-
Drumheller, Alta.	135,303	104,540	145,229	77.26	107.34	30,763	151,000	-	-
Dundas, Ont.	171,597	145,016	190,295	84.51	110.90	26,214	95,666	-	-
Dunnville, Ont.	97,660	91,364	102,337	93.55	104.79	6,296	15,000	-	-
East York Twp., Ont.	1,112,757	872,613	1,246,905	78.42	112.06	240,145	509,164	-	467,345

Before deduction of reserve.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31st, 1940

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1940	Taxes Collected during 1940		Percent Current Levy Collected at Dec.31/40	Percent Total Collections during 1940 were of Current Levy	Taxes Uncollected at December 31/40		Bank Loans Outstanding at December 31/40	
		Current	Total			Current	Total#	Current	Capital
Estevan, Sask.	$ 92,037	$ 41,183	$ 87,539	44.75%	95.11%	$ 43,349	$ 262,390	$ 14,195	$ -
Fergus, Ont.	74,049	68,965	74,353	93.13	100.41	5,084	13,814	-	4,380
Fernie, B. C.	45,378	36,019	48,453	79.37	106.78	10,728	16,802	-	-
Forest Hill, Ont.	707,249	618,789	728,447	87.49	102.99	88.460	176,097	-	26,250
Fort William, Ont.	1,289,471	1,183,331	1,252,795	91.77	97.16	?	204,762	-	-
Fredericton, N. B.	297,000	242,069	302,520	81.50	101.86	54,931	158,630	43,600	-
Galt, Ont.	499,001	460,165	518,049	92.22	103.82	38,835	114,545	85,172	45,682
Geraldton, Ont.	59,576	37,912	53,832	63.64	90.36	21,663	37,237	10,000	-
Glace Bay, N. S.	457,214	333,747	451,787	72.99	98.81	112,906	225,385	30,000	-
Goderich, Ont.	110,907	94,751	118,286	85,43	106.65	16,156	39,321	-	-
Grimsby, Ont.	96,185	77,794	95,194	80.88	98.97	17,173	38,246	21,000	-
Hamilton, Ont.	6,664,316	6,057,613	6,914,593	90.90	103.76	617,848	1,088,423	?	?
Hawkesbury, Ont.	134,949	117,754	137,781	87.26	102.10	17,101	26,781	-	-
Huntsville, Ont.	69,472	61,205	70,011	88.10	100.78	8,130	15,808	10,000	-
Ingersoll, Ont.	119,140	103,902	128,452	87.21	107.82	15,238	42,842	30,000	-
Inverness, N. S.	31,143	19,965	29,902	64.11	96.02	10,711	35,880	4,769	-
Kamloops, B. C.	166,192	139,642	173,463	84.02	104.38	26,550	42,672	-	-
Kamsack, Sask.	42,923	26,466	39,187	61.66	91.30	16,600	40,830	-	-
Kapuskasing, Ont.	212,515	206,255	211,397	97.05	99.47	6,259	10,760	-	-
Kenora, Ont.	257,584	223,622	263,883	86.82	102.45	33,962	69,822	39,500	-
Kentville, N. S.	75,307	60,852	75,915	80.81	100.81	14,455	23,752	12,413	-
Kingston, Ont.	771,621	705,203	797,537	91.39	103.36	66,418	140,489	-	-
Kitchener, Ont.	1,312,684	1,177,003*	1,329,872*	89.66	101.31	135.681*	353,637*	190,000	13,000

Before deduction of reserve.

* In these tax collection figures an amount of $112,743 is not included, which covers taxes written off and Tax Sale write-offs. This item would increase the collections and reduce the tax arrears by this amount.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31st, 1940.

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1940	Taxes Collected During 1940		Percent Current Levy Collected at Dec.31/40	Percent Total Collections during 1940 were of Current Levy	Taxes Uncollected at December 31/40		Bank Loans Outstanding at December 31/40	
		Current	Total			Current	Total#	Current	Capital
Lachine, Que.	$ 756,368	$ 577,119	$ 744,017	76.30%	98.37%	$ 179,250	$ 442,645	$ -	$ 127,800
Leaside, Ont.	288,209	263,298	299,403	91.36	103.88	24,912	46,372	-	56,500
Lethbridge, Alta.	538,911	444,370	570,164	82.46	105.80	81,620	300,745	-	-
Lindsay, Ont.	206,014	175,850	211,453	85.36	102.64	28,144	47,551	-	-
Listowel, Ont.	69,445	61,506	69,692	88.57	100.36	7,940	16,126	15,697	-
Liverpool, N. S.	56,006	51,170	54,913	91.37	98.05	4,836	19,738	6,295	-
London, Ont.	3,462,375	3,107,821	3,581,498	89.76	103.44	354,554	602,194	971,738	187,668
Lunenburg, N. S.	76,799	72,326	77,999	94.18	101.56	4,473	8,118	-	11,976
Melville, Sask.	92,226	?	86,961	?	94.29	?	104,080*	-	-
Merritton, Ont.	90,596	85,420	92,878	94.89	102,52	5,175	12,500	-	-
Midland, Ont.	270,935	215,179	268,609	79.42	99.14	56,223	165,162	-	-
Mimico, Ont.	261,093	201,036	277,957	77.00	106.46	58,378	111,727	-	-
Moncton, N. B.	811,956	654,119	831,637	80.56	102.42	176.673	298.980	175,754	41,872
Moose Jaw, Sask.	770,607	701,044	821,194	90.97	106.56	69,563	670,180**	-	20,000
Napanee, Ont.	113,100	95,551	117,161	84.48	103.59	17,549	34,034	-	-
Newcastle, N. B.	70,977	52,396	72,520	73.82	102.17	18,580	79,345	-	22,500
New Toronto, Ont.	330,815	303,320	354,346	91.69	107.11	27,496	51,625	-	-
Niagara Falls, Ont.	698,529	601,074	733,404	86.05	104.99	97,455	172,890	-	-
North Bay, Ont.	657,202	541,729	662,582	82,43	100.82	115,473	254,020/	-	-
North York Twp., Ont.	729,288	542,036	734,152	74.32	100.67	191,960	473,170	60,000	40,000
Oakville, Ont.	154,920	136,310	154,286	87.99	99.59	18,609	41,183	-	7,600
Orangeville, Ont.	88,930	76,812	87,613	86.37	98.52	12,118	200	-	-
Orillia, Ont.	252,427	211,738	264,720	83.88	104.87	40,690	88,039	17,237	-
Oshawa, Ont.	927,902	820,372	996,051	88.41	107.34	102,332	286,149	220,000	-
Ottawa, Ont.	6,535,146	6,006,435	6,669,433	91.91	102.05	493,701	831,218	178,000	-

Before deduction of reserve.

* Tax Sale Certificates held by Town $20,837.

** Includes Tax Sale Certificates. Reduced by Special Discounts amounting to $56,992 not included in collections. Also by $113,084 transferred to Tax Title Properties.

/ This amount includes $8,141 interest added during the year.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31st, 1940.

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1940	Taxes Collected During 1940		Percent Current Levy Collected at Dec.31/40	Percent Total Collections during 1940 were of Current Levy	Taxes Uncollected at December 31/40		Bank Loans Outstanding at December 31/40	
		Current	Total			Current	Total#	Current	Capital
Paris, Ont.	$ 124,547	$ 114,103	$ 129,904	91.61%	104.30%	$ 10,444	$ 16,876	$ 25,000	$ -
Parrsboro, N. S.	32,923	22,029	29,966	66.91	91.02	10,895	19,047	6,245	-
Pembroke, Ont.	254,155	220,546	306,921	86.78	120.76	34,842	58,793	-	-
Penetanguishene, Ont.	81,173	52,073	82,319	64.15	101.41	28,858	99,683	-	-
Peterborough, Ont.	813,208	746,946	827,802	91.85	101.79	66,262	106,457	75,000	-
Port Alberni, B. C.	78,817	68,695	83,676	87.16	106.16	10,122	17,302	3,000	10,000
Port Arthur, Ont.	1,032,765	927,601	1,051,941	89.82	101.86	105,164	240,960	19,930	132,270
Port Colborne, Ont.	278,992	265,238	286,002	95.07	102.51	15,753	25,608	-	-
Port Hope, Ont.	121,560	104,816	119,911	86.22	98.64	13,359	38,695	-	-
Prince George, B. C.	40,495	31,303	39,703	77.30	98.04	9,192	14,393	-	-
Red Deer, Alta.	63,312	58,978	66,551	93.15	105.12	4,334	18,390	-	-
Renfrew, Ont.	152,205	129,202	160,429	84.89	105.40	23,003	58,680	28,500	-
Revelstoke, B. C.	63,417	49,395	62,938	77.89	99.24	14,022	24,039	23,000	-
Rockland, Ont.	31,019	21,866	?	70.49	?	9,152	18,364	-	-
Rossland, B. C.	66,364	50,010	63,842	75.36	96.20	16,354	27,957	12,400	-
St. Catharines, Ont.	1,001,217	893,826	1,085,486	89.27	108.42	107,392	252,390	125,000	-
St. Hyacinthe, Que.	213,770	183,552	210,874	85.86	98.65	30,218	53,686	-	-
St. Mary's, Ont.	123,196	103,942	124,942	84.37	101.42	19,253	51,265	23,668	-
St. Stephen, N. B.	92,500	68,024	92,688	73.54	100.20	?	64,513	27,228	-
St. Thomas, Ont.	584,642	524,994	628,428	89.80	107.50	59,649	164,810	-	-
Sackville, N. B.	75,850	62,769	74,421	82.75	98.12	13,081*	20,552*	-	21,737
Saskatoon, Sask.	1,608,841	1,172,000	1,772,000	72.85	110.14	436,700	1,398,900**	653,480	-
Sault Ste. Marie, Ont.	780,535	664,185	813,727	85.09	104.25	116,350	259,621	-	-
Scarborough Twp., Ont.	639,283	477,200	676,400	74.65	105.81	156,853	335,180	-	61,000

Before deduction of reserve.

* Less reserve.

** Including Tax Title Property of $1,942,400 and after deducting reserve for uncollected taxes of $2,018,000.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31st, 1940

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1940	Taxes Collected During 1940		Percent Current Levy Collected at Dec.31/40	Percent Total Collections during 1940 were of Current Levy	Taxes Uncollected at December 31/40		Bank Loans Outstanding at December 31/40	
		Current	Total			Current	Total#	Current	Capital
Selkirk, Man.	$ 78,206	$ 59,721	$ 76,835	76.36%	98.25%	$ 17,552	$ 32,713	$ -	$ -
Sioux Lookout, Ont.	55,983	33,595	49,030	60.01	87.58	22,388	51,000	21,700	-
Smith's Falls, Ont.	238,709	210,073	242,155	88.00	101.44	28,689	74,964	71,000	-
Sorel, Que.	230,014	178,014	226,965	77.39	98.67	5,897	80,450	-	208,000
Stamford Twp., Ont.	275,925	242,867	280,176	88.02	101.54	33,058	64,316	19,901*	-
Stratford, Ont.	642,288	537,285	677,058	83.65	105.41	105,002	245,000	125,000	-
Sudbury, Ont.	976,201	800,524	978,947	82.00	100.28	198,999	265,920	-	-
Swansea, Ont.	253,561	204,693	281,435	80.73	110.99	50,823	105,882	-	-
Sydney, N. S.	829,431	640,637	758,702	77.24	91.47	188,794	269,802	353,943	-
The Pas, Man.	66,053	39,798	59,175	60.25	89.59	46,254	160,445	-	-
Thetford Mines, Que. (Nov. 30th, 1940)	169,096	140,000	179,351	82.79	106.06	29,096	138,745	74,631	-
Tillsonburg, Ont.	102,173	94,340	103,925	92.33	101.71	7,834	9,469	-	-
Toronto, Ont.	33,688,004	30,177,973	34,530,372	89.58	102.50	3,510,031	5,168,567	?	?
Trenton, Ont.	202,203	157,795	202,700	78.04	100.25	44,408	137,270	-	-
Vernon, B. C.	141,394	124,193	145,160	87.83	102.66	17,201	24,668	-	-
Victoria, B. C.	1,521,362	1,320,640	1,598,572	86.81	105.08	215,000	385,000	-	486,000
Waterloo, Ont.	269,719	256,585	275,675	95.13	102.21	13,134	33,568	883	16,087
Welland, Ont.	430,035	382,724	484,368	88.99	112.64	47,312	107,718	-	-
Westmount, Que.	1,554,573	1,329,821	1,617,253	85.54	104.03	224,752	378,357	-	-
Weston, Ont.	204,172	175,146	205,960	85.78	100.88	29,026	55,279	-	13,299
Wetaskiwin, Alta.	71,725	55,018	66,782	76.71	93.11	16,707	54,368	-	6,518
Windsor, Ont.	4,029,962	3,595,243	4,232,786	89.21	105.03	434,719	938,372	-	-
Woodstock, Ont.	338,771	316,777	345,501	93.51	101.99	21,994	57,398	35,000	-
Woodstock, N. B.	84,872	60,935	88,102	71.80	103.81	23,937	46,148	12,065	-
Yarmouth, N. S.	186,453	144,840	189,360	77.68	101.56	46,915	102,203	43,802	-
York Twp., Ont.	2,498,193	2,005,599	2,661,261	80.28	106.53	492,594	799,382	-	3,500,000

Before deduction of reserve.

* Covered entirely by Government subsidies.

Supplement to
1940 Red Book

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME ONTARIO COUNTIES - AS AT DECEMBER 31st, 1940.

County	Population 1939	Equalized Assessment	Taxes Levied 1940	Total Taxes Collected in 1940, including Arrears	Total Taxes remaining Uncollected Dec. 31/40	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
Brant	20,197	$19,820,800	$104,091	$104,091	$ -	$ 56,000	$ -	$ -
Bruce	39,779	29,315,320	197,244	197,244	-	4,515	-	67,000 (1)
Carleton	43,120	25,655,007	454,594	454,594	-	908,865	-	125,000
Dufferin	14,475	13,364,550	90,155	72,929	17,227	181,103 (2)	-	-
Haldimand	20,600	12,278,474	205,899	205,899	-	149,179 (3)	-	70,000
Halton	27,079	31,913,780	199,824	232,309	128,254	280,360 (4)	-	146,132
Hastings	35,637	18,282,800	205,682	210,133	94,128	23,911	-	100,000
Huron	43,225	54,258,666	249,702	249,702	-	-	-	75,000 (5)
Kent	46,694	39,828,700	327,790	327,790	-	-	-	152,000 (5)
Lambton	35,759	30,084,500	174,649	174,649	-	-	-	73,000
Leeds and Grenville	31,019	17,672,000	267,646	286,102	47,196	81,202	-	100,000
Norfolk	35,567	30,327,300	278,843	278,843	-	273,289	-	-
Northumberland and Durham	52,669	35,484,700	223,553	223,553	-	436,867	-	40,000 (5)
Ontario	34,601	23,809,457	274,359	283,438	35,790	409,436	-	76,775
Perth	28,336	35,289,166	129,400	129,400	-	-	-	-

(1) Loans on Highway account to be paid when Government subsidy is received.
(2) In addition, approximately $475,000 guaranteed debentures.
(3) In addition, guaranteed debentures of $36,797.
(4) In addition guaranteed debentures of $106.877.
(5) Offset by Provincial subsidy on Highway expenditure.

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME ONTARIO COUNTIES -- AS AT DECEMBER 31st, 1940.

County	Population 1939	Equalized Assessment	Taxes Levied 1940	Total Taxes Collected in 1940, including Arrears	Total Taxes remaining Uncollected Dec. 31/40	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
Peterborough	20,299	$10,787,760	$115,193	$121,041	$ 35,649	$ 58,493	$ -	$ 75,300
Simcoe	77,087	59,670,000	294,654	353,938	78,802	- (6)	-	50,000
Victoria	24,331	19,675,091	166,523	164,175	40,969	145,304	-	-
Waterloo	45,608	45,275,000	191,761	191,761	-	43,996	-	28,054
Wentworth	31,676	28,042,287	243,547	243,547	-	423,880	-	-
York	238,699	132,000,000 (8)	947,687	947,687	-	1,061,000 (7)	110,221	-

(6) Guaranteed debentures of $3,235,128.
(7) In addition guaranteed debt of $1,516,313.
(8) 1939 figure.

Supplement to
1940 Red Book

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES - AS AT DECEMBER 31st, 1939.

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied in 1939	Total Taxes Collected in 1939, including arrears	Total Taxes Remaining Uncollected Dec. 31/39	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
Albert, N. B.	7,679	$ 1,740,225	$ 32,112	$ 27,694	$ 26,715	$ -	$ -	$ 5,363
Annapolis, N. S.	16,297	2,509,790	69,092	64,758	14,000 ≠	22,000	22,000	-
Argyle, N. S.	9,175 #	697,906	37,658	27,783	55,175	14,000	235	2,000
Barrington, N.S.	6,150 #	518,290	29,928	24,313	41,349	14,003	4,997	7,000
Cape Breton, N. S.	92,419	4,600,000	177,328	129,009	666,535	549,000	86,518	7,043
Carleton, N. B.	20,796	4,793,135 (3)	79,079	71,372	86,538	-	-	36,000
Chester, N. S.	?	703,513	?	35,695	14,965	47,000	32,328	-
Clare, N. S.	8,148 #	889,130	40,090	43,694	49,955	24,000	-	-
Colchester, N. S.	16,347 #	2,906,980	90,376	75,299	74,692	64,000	14,731	9,825
Digby, N.S.	18,353	948,765	51,173	47,080	11,867	17,500	1,907	-
Gloucester, N. B.	44,794	11,610,089 (1)	129,658	105,471	133,032	452,000	43,105	8,000
Guysborough, N. S.	15,443	775,091	49,069	32,724	194,413	69,000	13,980	-
Halifax, N. S.	100,204	5,648,365	164,578	155,315	124,556 (2)	235,500	33,264	-
Hants East, N. S.	9,370 #	1,518,911	48,980	45,924	27,851	-	-	22,198
Hants West, N. S.	7,700	1,800,555	55,254	53,004	33,088	-	-	12,177

≠ Approximate
1937 Assessed Population

(1) Equalized Valuation
(3) 1938 Figure latest available.

(2) Reserve of $65,180 against this.

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES - AS AT DECEMBER 31st, 1939.

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied in 1939	Total Taxes Collected in 1939, including arrears	Total Taxes Remaining Uncollected Dec. 31/39	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
Kent, N. B.	23,478	$ 2,103,158	$ 73,445	$ 55,445	$144,016	$ 75,000	$ 10,819	$ 51,898
Kings, N. S.	24,357	3,402,620	114,619	88,328	126,164	115,000	29,155	62,083
Kings, N. B.	23,478	4,717,459	59,973	58,943	57,234 (1)	-	-	-
Lunenburg, N. S.	31,674	2,691,785	93,738	88,072	86,197	78,000	70,044	-
Madawaska, N. B.	24,527	1,272,463	81,020	59,339	98,122	8,000	-	110,500
Northumberland, N. B.	34,124	3,713,501 (2)	147,132	109,984	336,528 (3)	414,000	77,500	109,500
Pictou, N. S.	39,018	3,073,152	89,935	84,723	67,594	100,000	111,263	-
Queens, N. B.	11,219	2,769,876	?	31,284	39,651	22,000	2,200	-
Queens, N. S.	7,943 #	1,441,930	44,697	42,666	6,200 (5)	17,400	2,101	-
Restigouche, N. B.	29,859	6,978,345	101,241	83,829	232,233	140,000	31,000	23,100
Richmond, N. S.	11,098	736,750	51,136	38,557	146,296	98,000	43,719	-
Saint John, N. B.	14,099	45,938,250	751,876	722,995	720,599 (4)	3,358,327	695,919	461,029
Shelburne, N. S.	?	438,189	24,564	17,851	21,648	16,450	3,494	10,929
Sunbury, N. B.	6,999	1,391,650	38,429	29,249	45,122	-	-	9,340
St. Mary's, N. S.	3,776 #	770,570	22,000	22,342	6,000	-	-	-

(1) Reserve of $27,486 against this.
(2) This valuation does not include the Towns of Newcastle and Chatham, which pay approx. 24% of county taxes.
(3) Reserve $186,020 against this in 1938.
(4) Reserve of $190,036 against this.
(5) Estimated collectible.
1937 Population

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME NEW BRUNSWICK AND NOVA SCOTIA COUNTIES - AS AT DECEMBER 31st, 1939.

Municipality	Population 1931 Census	Assessed Value for Taxation	Taxes Levied in 1939	Total Taxes Collected in 1939, including arrears	Total Taxes Remaining Uncollected Dec. 31/39	Debenture Debt Outstanding	Sinking Funds on Hand	Bank Loans Outstanding
Victoria, N. B.	14,907	$ 3,233,065	$ 46,080	$ 40,990	$ 21,731	$ -	$ -	$ 16,414
Victoria, N. S.	8,009	778,183	44,178	47,182	20,000 ≠	-	-	-
Yarmouth, N. S.	20,939	1,551,555	49,930	54,313	26,108	42,600	-	12,437
York, N. B. (Nov. 30/39)	32,454	9,343,009	98,591	76,626	105,916	67,500	16,758	40,342

≠ Approximate

3 1761 11467760 2